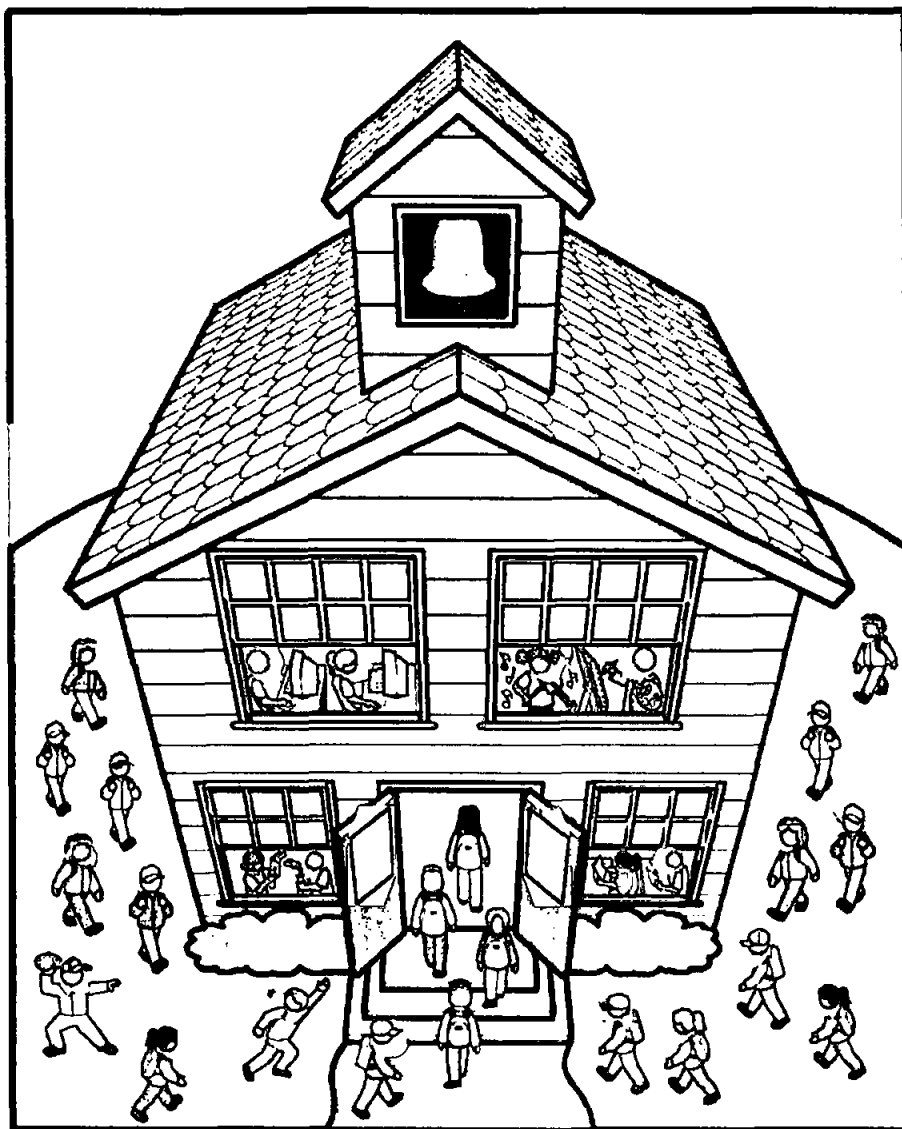


# LaSalle Parish School Board

## Jena, Louisiana



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JAN 22 2014

Release Date

## Comprehensive Annual Financial Report

### for the year ended June 30, 2013

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2013**

**Charlie Anderson**  
**President**

**Roy D. Breithaupt**  
**Superintendent**

**Prepared by the Business Department**

**Debbie Finlay, CPA**  
**Business Manager**

**LaSalle Parish School Board**  
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**LaSalle Parish School Board**

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# INTRODUCTORY SECTION



## *LaSalle Parish School System*

P. O. Box 90  
Jena, Louisiana 71342  
Telephone: (318) 992-2161  
Fax: (318) 992-8457

**DOLAN PENDARVIS**  
*President*

**ROY D. BREITHAUP**  
*Superintendent*

Dolan Pendarvis - President  
115 Nebo Cutoff  
Jena, LA 71342  
Home 992-2340  
Ward VIII

Buddy Bethard - Vice-President  
P.O. Box 2711  
Jena, LA 71342  
Home 419-8828  
Ward VI

Dawn Stott  
P.O. Box 1022  
Otla, LA 71465  
Home 495-5923  
Work 485-5152  
Ward I

Howard McCarty  
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Otla, LA 71465  
Home 495-5997  
Ward II

Maple Book  
P.O. Box 705  
Tullos, LA 71479  
Home 534-6249  
Ward III

Virgie Wilson  
481 Zeagler Cutoff  
Otla, LA 71465  
Home 992-2931  
Ward IV

D'Juana McCartney  
1670 Dogwood Drive  
Jena, LA 71342  
Home 992-8810  
Work 992-4191  
Ward V

Walter Creel  
P.O. Box 1333  
Jena, LA 71342  
Home 758-3739  
Work 992-2022  
Ward VII

Charlie Anderson  
125 Anderson Road  
Jena, LA 71342  
Home 992-8345  
Work 485-3904  
Ward IX

Melvin Worthington  
655 Yearby Hill Loop  
Jena, LA 71342  
Home 992-2455  
Work 992-2131  
Ward X

December 30, 2013

To the Elected School Board  
Members and Citizens  
of LaSalle Parish:

The Comprehensive Annual Financial Report of the LaSalle Parish School Board (School Board) for the year ended June 30, 2013, is submitted herewith. This report has been prepared by following the guidelines recommended by the Association of School Business Officials International and the Government Finance Officers Association of the United States of America and Canada. This letter of transmittal is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it.

This report consists of management's representations concerning the finances of the School Board. Consequently, management assumes full responsibility for both the accuracy of the data, and the completeness and fairness of all the information presented in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.

Management of the School Board is responsible for establishing and maintaining internal control designed to ensure that the assets of the School Board are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the costs of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe the School

### **IMPACT**

*"Individualizing, Motivating, and Preparing All Children Together."*  
**- An Equal Opportunity Employer -**



Board's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal, state and local financial assistance, the School Board also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. As a part of the School Board's single audit, described later, tests are made to determine the adequacy of internal control, including that portion related to federal awards programs, as well as to determine that the School Board has complied with applicable laws and regulations. The results of the School Board's single audit for the fiscal year ended June 30, 2013, provided no instances of material weaknesses in internal control or significant violations of applicable laws and regulations.

The report of our independent certified public accountants, Allen, Green & Williamson, LLP, follows as an integral component of this report. Their audit of the basic financial statements was performed in accordance with auditing standards generally accepted in the United States of America and, accordingly, included a review of the School Board's system of budgetary and accounting controls.

The School Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit includes the Schedule of Expenditures of Federal Awards, findings and recommendations, if applicable, and auditor's reports on the internal control and compliance with applicable laws and regulations. The single audit report is issued separately from this Comprehensive Annual Financial Report.

### **Profile of the School Board**

The LaSalle Parish School Board Office is located in Jena, which is in east central Louisiana. Highway 165 north to Monroe and south to Alexandria practically runs through the center of LaSalle Parish. Highway 84 slices through the parish east and west. A total of 2,612 students were served by LaSalle Parish School System in 2012-2013 with 2,471 of those students qualifying for state funding through the Minimum Foundation Program. These students were based at nine schools which are located throughout the parish, which were constructed between 1948 and 2010. The School Board is empowered to levy a property tax on both real and personal properties located within LaSalle Parish. It is also empowered to levy sales tax for sales occurring within LaSalle Parish.

The School Board provides a full range of educational services appropriate to grade levels pre-kindergarten through grade 12. These services include regular and enriched academic education, special education for students in need, and vocational education. They also include providing instructional personnel, instructional materials, instructional facilities, food service facilities, administrative support, business services, systems operations, plant maintenance, and bus transportation. These basic services are supplemented by a wide variety of offerings in the fine arts and athletics.

Budgetary controls are maintained by the School Board to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board. Activities of the general fund and special revenue funds are included in the annual appropriated budget. The level of budgetary control

(that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the function level, except for special revenue funds. The level of budgetary control for the special revenue fund is at the fund level. School Board policy provides that expenditures within a fund may not exceed appropriations by more than five percent. Revisions to the budget enacted require School Board approval.

The annual budget serves as the foundation for the School Board's financial planning and control. The Business Manager prepares a proposed budget. The Business Manager then presents this proposed budget to the Board for review at least two weeks prior to the public hearing and Board adoption. The Board is required to hold public hearings on the proposed budget and to adopt a final budget by no later than September 15, 75 days after the start of the School Board's fiscal year. Management may make transfers of appropriations within a function. Transfers of appropriations between functions, however, require the special approval of the Board. Budget-to-actual comparisons are provided in the report for each individual governmental fund for which an appropriated annual budget has been adopted.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the School Board operates.

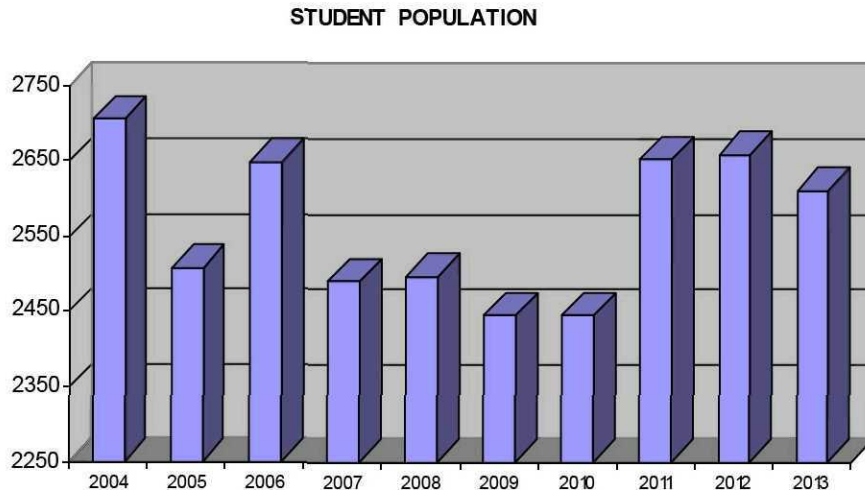
### **Local Economy**

LaSalle Parish is blessed with an abundance of natural resources in the form of oil, gas, and timber. Businesses which are driven by these three industries employ many LaSalle Parish citizens and largely and directly affect the economic health of the parish. The School Board remains the largest employer for the parish, with Hardtner Medical Center, Justiss Oil Co., Inc., and LaSalle General Hospital, all located in LaSalle Parish, being major employers. The re-opening of the former detention center, along with expansion of that facility, has provided LaSalle Parish with approximately 287 new jobs. These new employment opportunities have been a tremendous boost to our local economy. The Jena Wal-Mart, now a super center, serves several surrounding parishes and continues to have a positive effect on the LaSalle Parish economy. The planned four-laning of Highway 84 should give the local economy an additional boost. The unemployment rate for LaSalle Parish typically is among the lowest five parishes in the state.

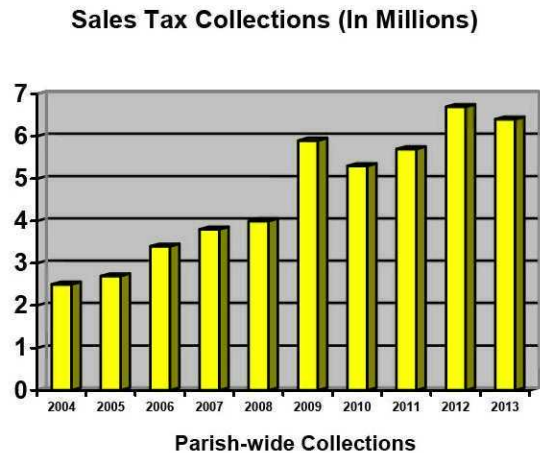
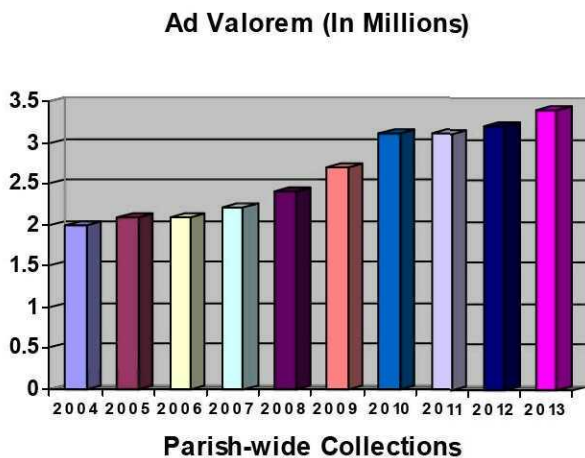
The Parish schools receive proceeds from three separately approved one percent sales taxes. Two percent is available for general expenditures and salaries and one percent is available for bond issue debts. Collections had reached \$200,000 per month per one percent tax in 2009; however, in 2010 each one percent tax dropped to between \$135,000 and \$150,000 per month. The 2011 and 2012 figures increased slightly and 2013 figures are nearing the 2009 levels.

General fund balances for the parish have risen over the past several years due to a deliberate attempt by the Board and Management in an attempt to provide additional funding for the Jena Elementary construction project which began in early fall 2011 and will conclude in the summer of 2013.

The major element that determines the amount of financial support received from the State of Louisiana through the Minimum Foundation Program is student population. Figure 1 depicts student population in fiscal year 2012-2013.



In addition to the State Minimum Foundation support, LaSalle Parish School Board derives tremendous financial support from the citizens of the parish. This support is provided through ad valorem taxes and sales taxes. This local support helps in two ways. It generates immediate dollars for the school system which in turn increases the amount of financial support given by the state. Figure 2 illustrates the positive results of the millage taxes and sales taxes.



### Major Initiatives for the Year

In the past year LaSalle Parish School System has continued to work toward providing students with excellent educational opportunities. In the areas of academic performance, LaSalle Parish students remain competitive with students throughout the state and nation. Teachers have continued the process of honing the craft of teaching by participating in professional development activities and sharing ideas in professional learning communities. Administrators continue to refine their practice from ongoing training sessions which place emphasis on five dimensions of learning: Purpose, Student Engagement, Classroom Environment and Culture, Assessment of Student Learning, and Curriculum & Pedagogy.



In addition to efforts made to increase student achievement, individual departments within the system have made improvements by which to better serve the students of LaSalle Parish. Significant improvements have been made in accounting practices, administration, transportation, child nutrition, maintenance, special education, federal programs, technology, school plant facilities, parental communication, and professional development.

The LaSalle Parish School System along with other school districts in our state continues to respond to changes due to state and federal initiatives. It is expected these changes will have a significant effect on all aspects of public education. However, the system continues to demonstrate a commitment to improvement and flexibility in responding to changing times.

During the last few years, there have been many accomplishments made in the incorporation of technology into LaSalle Parish classroom instruction, beginning with having at least one computer in each classroom, a computer lab in every school, and recently adding a mobile laptop lab in three schools. Through grant funding, interactive whiteboards, projectors, and other technologies such as document cameras and wireless slates, have been placed in approximately 75% of our classrooms with more being added each year.

Video conferencing equipment is in place in eight schools and the Media Center for distance learning and virtual field trips. Students in both high schools take online classes through the Louisiana Virtual School.

LaSalle Parish continues to be able to offer salaries at or above the salaries of most surrounding parishes thus providing us with high quality teachers. This was made possible by LaSalle Parish voters who showed their support for schools in late 1999-2000 by continuing a sales tax that was passed five years earlier. The tax was originally for general purpose but was voted in as 80% salaries and 20% general purposes. Voters also passed a new 21-mill property tax in 1999-2000 for general purposes. These funds have helped to supplement other funds for additional construction projects.

### **For the Future**

In the coming year, LaSalle Parish is working on strategic goals in the following areas: students enter kindergarten ready, students arrive in 4<sup>th</sup> grade on-time and on-level, students on track to college in 11<sup>th</sup> grade, students will graduate on time, graduates will persist through college, students will enroll in college or join the workforce.

### **School Performance**

Despite increased expectations and a more rigorous system of scoring on accountability measures, LaSalle Parish schools maintained a district performance score of B for the 2012-13 school year.

At elementary levels, 82.2 % of LaSalle Parish students scored Basic and Above in ELA and Math in grades 3-8 as compared to 71% of students statewide. Performance in these areas was more difficult to achieve due to Approaching Basic scores on the iLEAP and LEAP not being counted in this percentage.

Similarly, changes to the Secondary School Performance Score (SPS) included more rigorous standards. Students scoring Fair were not included in the new SPS calculation. 62% of LaSalle Parish students scored Good and Excellent on the End of Course Tests as compared to 60% of students statewide.

The previous year was one of significant change and increased expectations for students, teachers, and administrators. As the changes keep coming and expectations continue to rise, our approach is to continue to implement best practices, to be patient, and support all stakeholders.

### **Major Operational and Financial Concerns**

The major economic issue facing LaSalle Parish is continued reduction and unfunded mandate in state funding. Retirement increases along with significant insurance increases are expected for 2013-14.


### **Financial Condition at Year-end**

LaSalle Parish School Board continued to maintain a healthy fund balance for 2012-2013. This is due to prudent management by the Board and Superintendent and the generosity of the citizens of LaSalle Parish. However, the yearly increases in Group Health insurance premiums and retirement costs have required the continual reduction of funds that would have been funneled to the classrooms. Financial assistance from the state for these expenditures is needed.

### **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting, and the Association of School Business Officials International (ASBO) has awarded a Certificate of Excellence in Financial Reporting to the School Board for its Comprehensive Annual Financial Reports for the years ended June 30, 1998 and each year thereafter. To be awarded these certificates, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. These certificates are valid for a period of one year only. We believe our current report continues to conform to the certificate requirements, and we are submitting it to both GFOA and ASBO.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Department of Business. We want to express our appreciation to them for their assistance. We also thank the members of the School Board for their interest and support in planning and conducting the financial operations of the school system in a responsible and progressive manner.

  
Roy D. Breithaupt  
Superintendent

  
Debbie E. Finlay, CPA  
Business Manager



Government Finance Officers Association

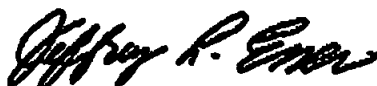
**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**LaSalle Parish School Board  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**



Executive Director/CEO

**LaSalle Parish School Board**

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# Association of School Business Officials International

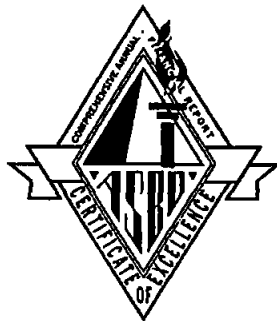


*The Certificate of Excellence in Financial Reporting Award  
is presented to*

**LaSalle Parish School Board**

*For Its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded  
ASBO International's Certificate of Excellence standards



Ron McCulley, CPPB, RSBO  
President

John D. Musso, CAE, RSBA  
Executive Director



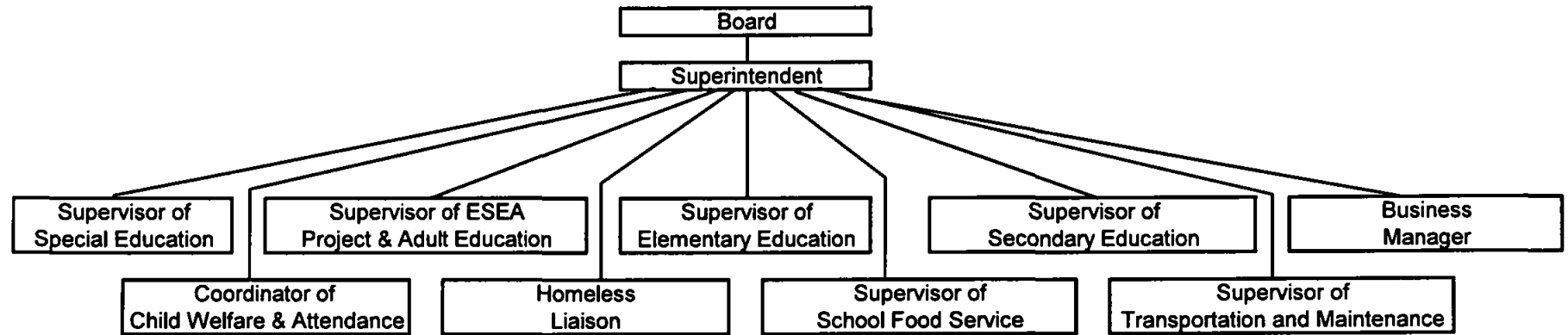
**LaSalle Parish School Board**

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## LaSalle Parish School Board

LaSalle Parish School Board  
June 30, 2013

### Organization Chart



**LaSalle Parish School Board**

**Elected Officials  
June 30, 2013**

<u>Board Member</u>	<u>Ward</u>
Ms. Dawn Stott	I
Mr. Howard McCarty	II
Ms. Maple Book	III
Ms. Virgie Wilson	IV
Ms. D'Juana McCartney	V
Mr. Buddy Bethard, Vice President	VI
Mr. Walter Creel	VII
Mr. Dolan Pendarvis, President	VIII
Mr. Charlie Anderson	IX
Mr. Melvin Worthington	X

**LaSalle Parish School Board**  
**Selected Administrative Officials**  
**June 30, 2013**

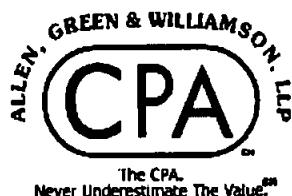
<b>Mr. Roy D. Breithaupt</b>	Superintendent
<b>Ms. Barbara Elmore</b>	Supervisor of ESEA Project and Adult Education
<b>Ms. Ethel Smith</b>	Supervisor: Special Education
<b>Ms. Kathryn Tyler</b>	Elementary School Instructional Supervisor
<b>Ms. Tish Budemer</b>	Secondary Instructional Supervisor
<b>Mr. Scott Windham</b>	Supervisor of Transportation and Maintenance
<b>Ms Melinda Edwards</b>	Coordinator of Child Welfare and Attendance
<b>Ms. Kelly Thompson</b>	Supervisor of School Food Service
<b>Ms. Debbie E. Finlay, CPA</b>	Business Manager

**LaSalle Parish School Board**

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# FINANCIAL SECTION



# ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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2441 Tower Drive

Monroe, LA 71201

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Tim Green, CPA  
Margie Williamson, CPA  
Amy Tynes, CPA  
Aimee Buchanan, CPA

Matt Carmichael, CPA  
Jaime Esswein, CPA, CFE  
Jaunicia Mercer, CPA, CFE  
Roomi Shakir, CPA  
Cindy Thomason, CPA

Ernest L. Allen, CPA  
(Retired) 1963 - 2000

## **Independent Auditor's Report**

Board Members  
LaSalle Parish School Board  
Jena, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish School Board, as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Funding Progress for Other Post Employment Benefit Plan, and the Budgetary Comparison Schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish School Board's basic financial statements. The accompanying supplementary information, as listed in the table of contents and the other information, as listed in the table of contents, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying other information, as listed in the table of contents, such as the introductory and statistical sections, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report under separate cover, dated December 30, 2013 on our consideration of the LaSalle Parish School Board 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board's internal control over financial reporting and compliance.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

December 30, 2013

**REQUIRED SUPPLEMENTARY INFORMATION**

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS (MD&A)**

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**LaSalle Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

---

Our discussion and analysis of LaSalle Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the transmittal letter and the School Board's financial statements.

**FINANCIAL HIGHLIGHTS** In fiscal year 2013, the School Board implemented the following GASB Statements:

Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." This Statement establishes standards for reporting of deferred outflows of resources, deferred inflows of resources, and net position.

Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement amends or supersedes the accounting and financial guidance for certain items previously reported as assets or liabilities as well as establishes accounting and financial reporting standards for the financial statement of state and local governments.

The implementation of the above statements had a current effect on the School Board's financials, which consisted of the School Board writing off bond issuance costs of \$83,666, in addition to changing the presentation of the School Board's financials by classifying net assets as net position.

Our financial statements provide these insights into the results of this year's operations:

Total spending for all our programs per the Statement of Activities was \$30.5 million for the year. Most of the School Board's taxes and state Minimum Foundation Program funds were used to support the net cost (after deducting restricted grants and fees charged to users) of these five areas: regular programs \$11.6 million, special programs \$2.4 million, school administration \$2.0 million, plant services \$2.4 million, and student transportation services \$1.9 million.

- **Statement of Net Position:**

The assets of the LaSalle Parish School Board exceeded its liabilities at the close of the most recent fiscal year by \$16.0 million (net position).

- **Statement of Activities:**

The School Board's total net position increased by \$.1 million for the year ended June 30, 2013, mainly due to settlement of protested tax litigation.

- **Governmental Funds Balance Sheet:**

As of the close of the fiscal year 2012-13 the LaSalle Parish School Board's governmental funds reported combined ending fund balance of \$15.3 million, a decrease of \$2.5 million in comparison with the prior fiscal year. The majority of this fund balance is comprised of approximately (1) \$7.4 million which is available for spending within the General Fund, (2) \$1.3 million which is available for spending in the special revenue funds, (3) \$2.0 million which is available for debt service payments (4) \$2.5 million which is for capital projects within the Capital Projects Funds.

- **Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances:**

Total revenues for the year ended June 30, 2013 for the governmental funds of the LaSalle Parish School Board amounted to \$30.4 million. Approximately 96% of this amount is received from four major revenue sources: (1) \$15.7 million from Louisiana's State Equalization, (2) \$4.4 million from local ad valorem taxes, (3) \$6.5 million from local sales and use taxes, and (4) \$2.8 million from federal sources.

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**LaSalle Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**

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- **General Fund's Ending Fund Balance:**  
At the end of the current fiscal year, unassigned fund balance for the General Fund, a major fund, was \$7.4 million, or 41% of total General Fund expenditures.
- **Construction Committed Fund's Ending Fund Balance:**  
The Construction Committed fund is classified as a major fund for the 2012-13 year end. This fund had an ending fund balance of \$2.0 million.
- **Jena Elementary Construction Projects:**  
The Jena Elementary Construction Projects is classified as a major fund for the 2012-2013 year end. This fund had an ending fund balance of zero for the year.
- **Nonmajor Special Revenue Fund's Ending Fund Balance:**  
At the end of the current fiscal year, the fund balance for the Nonmajor Special Revenue funds were \$1.3 million, in which \$1.1 million is restricted and \$.2 million is committed.
- **Capital Assets:**  
Total capital assets (net of depreciation) were \$30.8 million or 61% of the total assets. The School Board uses these assets to provide educational services to children and adults; consequently, these assets are not available for future spending.
- **Long-Term Liabilities:**  
The LaSalle Parish School Board's total long-term debt increased \$1.9 million during the current fiscal year. This increase is mainly due to the accrual of post employment benefits.

## **USING THIS ANNUAL REPORT**

The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds - such as the School Board's General Fund, the Construction Committed Fund, and JES Construction Projects Fund. The remaining statement - the Statement of Fiduciary Assets and Liabilities presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

<b>Comprehensive Annual Financial Report</b>
<b><u>Introductory Section</u></b> Transmittal Letter Certificates of Excellence in Financial Reporting Organization Chart Elected Officials and Selected Administrative Officers
<b><u>Financial Section</u></b> (Details outlined in the next chart)
<b><u>Statistical Section</u></b> Financial Trends Revenue Capacity Debt Capacity Demographic and Economic Information Operating Information
(Refer to the Table of Contents in the front of this report for more details and the specific location of items identified above)

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**LaSalle Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**

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***Financial Section***

**Required Supplementary Information**

**Management's Discussion & Analysis (MD&A)**

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Basic Financial Statements**

**Required Supplementary Information**

**Schedule of Funding Progress  
Budgetary Information for Major Funds**

**Other Supplementary Information**

**Nonmajor Funds Combining Statements & Budgetary Information  
Agency Funds Statements/Schedules  
Schedule of Compensation Paid Board Members**

Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplementary Information and the Supplementary Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

The Introductory Section and the Statistical Section was prepared solely by the School Board without association by the independent auditors. Accordingly, the School Board assumes full responsibility for the accuracy of these two sections.

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**LaSalle Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**

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## **Reporting the School Board as a Whole**

### ***The Statement of Net Position and the Statement of Activities***

One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets, liabilities and deferred outflows/inflows, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School Board's *net position* - the difference between assets, liabilities and deferred outflows/inflows, as reported in the Statement of Net Position - as one way to measure the School Board's financial health, or *financial position*. Over time, *increases or decreases* in the School Board's net position - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the School Board's *operating results*. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the *overall health* of the School Board.

The Statement of Net Position and Statement of Activities report the following activity for the School Board:

Governmental activities - All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

## **Reporting the School Board's Most Significant Funds**

### ***Fund Financial Statements***

The School Board's fund financial statements provide detailed information about the most significant funds - not the School Board as a whole. Some funds are required to be established by state law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the School Food Service) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

Governmental funds - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the School Board's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in the reconciliations on Statements D and F.

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**LaSalle Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

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**The School Board as Trustee**

***Reporting the School Board's Fiduciary Responsibilities***

The School Board is the trustee, or fiduciary, for its student activities funds. All of the School Board's fiduciary activities are reported in the Statement of Fiduciary Assets and Liabilities. We exclude these activities from the School Board's other financial statements because the School Board cannot use these assets to finance its operations.

The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**THE SCHOOL BOARD AS A WHOLE**

The School Board's net position was \$16.0 million at June 30, 2013, in which the School Board reflected a negative unrestricted of \$7.1 million. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use the net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the School Board's governmental activities.

**Table 1**  
**Net Position (in millions)**  
**June 30,**

	Governmental Activities		
	2013	2012	Variance
Other assets	\$ 19.8	\$ 21.9	\$ (2.1)
Capital assets	30.8	26.4	4.4
Total assets	<u>50.6</u>	<u>48.3</u>	<u>2.3</u>
Other liabilities	4.7	4.4	0.3
Long-term liabilities	29.9	28.0	1.9
Total liabilities	<u>34.6</u>	<u>32.4</u>	<u>2.2</u>
Net position			
Net investment in capital assets	17.6	15.9	1.7
Restricted	5.5	6.0	(0.5)
Unrestricted	(7.1)	(6.1)	(1.0)
Total net position	<u>\$ 16.0</u>	<u>\$ 15.8</u>	<u>\$ 0.2</u>

The (\$7.1) million in unrestricted net position of governmental activities represents the *accumulated* results of all past years' operations. We will need to closely monitor our expenditures in the future and adhere strictly to the budget to increase this amount.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 takes the information from that Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.



**LaSalle Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

**Table 2**  
**Changes in Net Position (in millions)**  
**For the Years Ended June 30,**

	Governmental Activities		
	2013	2012	Variance
<b>Program revenues:</b>			
Charges for services	\$ 0.3	\$ 0.3	\$ -
Operating grants and contributions	3.1	3.1	-
<b>General Revenues</b>			
Ad valorem taxes	4.4	3.2	1.2
Sales taxes	6.5	6.2	0.3
State equalization	15.7	15.9	(0.2)
Other general revenues	0.4	0.6	(0.2)
<b>Total revenues</b>	<u>30.4</u>	<u>29.3</u>	<u>1.1</u>
<b>Functions/Program Expenses:</b>			
<b>Instruction</b>			
Regular programs	11.6	12.0	(0.4)
Special programs	2.4	2.6	(0.2)
Other instructional programs	3.1	3.5	(0.4)
<b>Support services</b>			
Student services	1.2	1.2	-
Instructional staff support	1.7	1.7	-
General administration	1.0	0.7	0.3
School administration	2.0	1.9	0.1
Business services	0.5	0.5	-
Plant services	2.4	2.5	(0.1)
Student transportation services	1.9	2.1	(0.2)
Central services	0.1	0.1	-
Food Services	2.2	2.0	0.2
Interest and bank charges	0.4	0.4	-
<b>Total expenses</b>	<u>30.5</u>	<u>31.2</u>	<u>(0.7)</u>
<b>Increase (decrease) in net position</b>	<b>(0.1)</b>	<b>(1.9)</b>	<b>1.8</b>
<b>Net Position – beginning, as originally stated</b>	<b>15.8</b>	<b>17.7</b>	<b>(1.9)</b>
<b>Prior period adjustment</b>	<b>0.3</b>	<b>-</b>	<b>0.3</b>
<b>Net Position – beginning, restated</b>	<b>16.1</b>	<b>17.7</b>	<b>(1.6)</b>
<b>Net Position – ending</b>	<u><b>\$ 16.0</b></u>	<u><b>\$ 15.8</b></u>	<u><b>\$ 0.2</b></u>

The expenses of the School Board for fiscal year end June 30, 2013 decreased approximately \$0.7 million. This decrease is mainly due to reduced staffing and replacement of a large number of retirees from 2012 with new teachers at a lower salary together with pro rata reductions in benefits.

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**LaSalle Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

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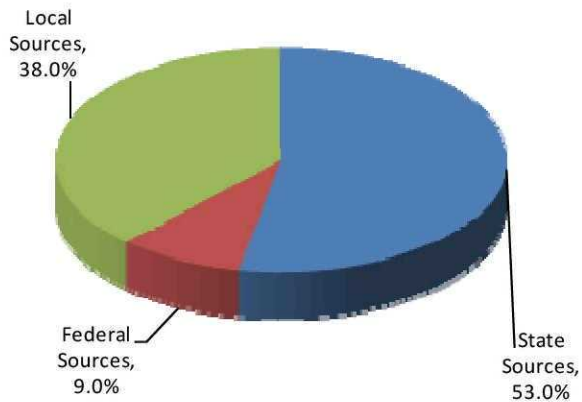
The School Board reported a prior period adjustment of \$.3 million due to the School Board's accumulation of excess transfers to the payroll fund and the voiding of invalid checks in the payroll account over multiple years in which the voided funds were not transferred over to the general fund.

***Governmental Activities***

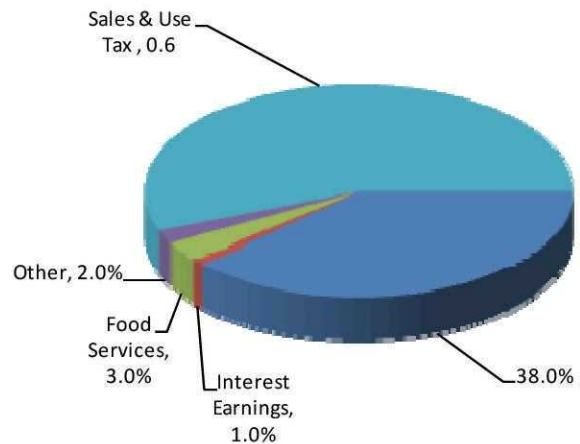
As reported in the Statement of Activities, the total cost of all of our *governmental* activities this year was \$30.5 million. Some of the cost was paid by those who benefited from the programs (\$.3) million or by other governments and organizations who subsidized certain programs with grants and contributions (\$3.1) million. We paid for the remaining "public benefit" portion of our governmental activities with \$10.9 million in taxes, \$15.7 million in state Minimum Foundation Program funds and \$.4 million with our other revenues, like interest and general entitlements.

## Revenues

**Percentage of Total Revenues**



**Percentage of Local Sources Revenue**



**LaSalle Parish School Board**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2013**

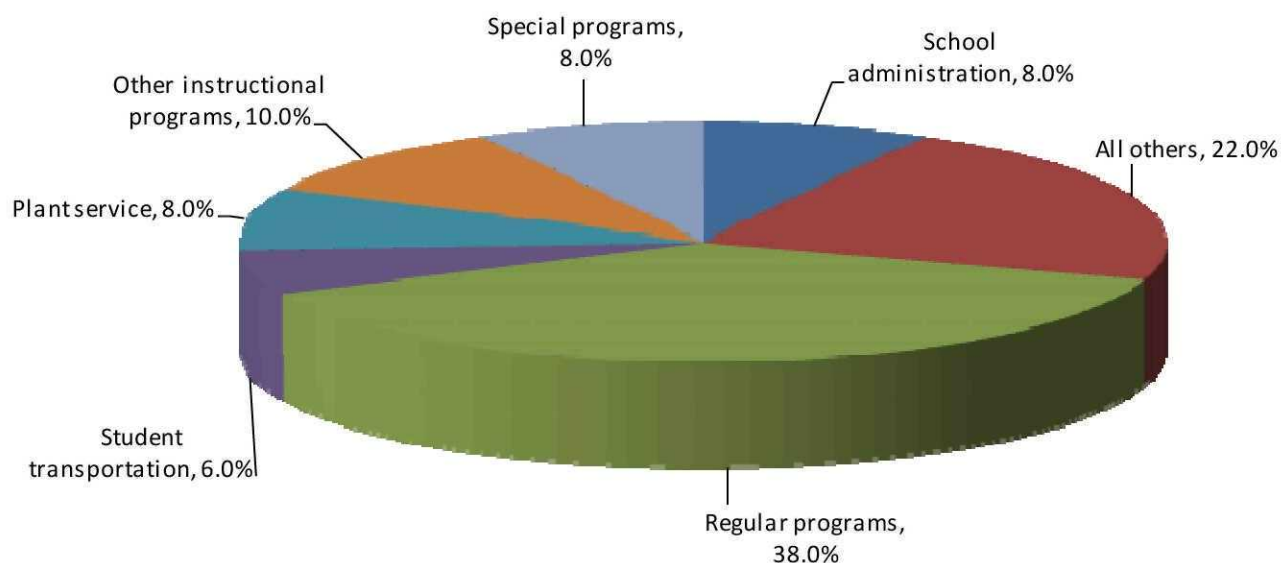
In the table below we have presented the cost of each of the School Board's six largest functions: regular programs, special programs, other instructional programs, school administration, plant services, and food services as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**  
**Cost of Services (in millions)**  
**For the Year Ended June 30,**  
**Governmental Activities**

	Total Cost of Services			Net Cost of Services		
	2013	2012	Variance	2013	2012	Variance
Regular programs	\$ 11.6	\$ 12.0	\$ (0.4)	\$ 11.6	\$ 12.0	\$ (0.4)
Special programs	2.4	2.6	(0.2)	2.2	2.3	(0.1)
Other instructional programs	3.1	3.5	(0.4)	1.8	2.1	(0.3)
School administration	2.0	1.9	0.1	2.0	1.9	0.1
Plant services	2.4	2.5	(0.1)	2.4	2.5	(0.1)
Food services	2.2	2.0	0.2	0.8	0.7	0.1
All others	6.8	6.7	0.1	6.3	6.3	-
Totals	<u>\$ 30.5</u>	<u>\$ 31.2</u>	<u>\$ (0.7)</u>	<u>\$ 27.1</u>	<u>\$ 27.8</u>	<u>\$ (0.7)</u>

### Total Cost of Service by Function

*Percentage of Total Expenses (\$30.5 million)*



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**LaSalle Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**

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## **THE SCHOOL BOARD'S FUNDS**

As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

As the School Board completed this year, our governmental funds reported a combined fund balance of \$15.3 million which is a decrease of \$2.5 million from last year. The primary reason for the decrease was due to the reduction of bond funds which were depleted as the Jena Elementary project progressed to near completion this year.

The General Fund is our principal operating fund. The fund balance in the General Fund increased \$2.1 million to \$7.5 million. The increase is due primarily to funds received from the settlement of a protested taxes case which had been in litigation for almost a decade. Additional reasons for the increase is funding was through the Minimum Foundation Program was slightly higher this year along with an increase in ad valorem and sales taxes.

The School Board has two capital project funds that are major funds. The Construction Committed fund is for Jena Elementary construction or remodeling. This fund had a fund balance at fiscal year-end of \$2.0 million.

The Jena Elementary School (JES) Construction Projects fund is for constructing a new Jena Elementary School. This fund balance at fiscal year-end was \$-0- million.

The nonmajor governmental funds are as follows:

Our nonmajor special revenue funds increased from the prior year in the amount of \$.2 million to \$1.3 million. The increase is due mainly to settlement of the protested taxes litigation and an increase in revenue for ad valorem and sales taxes.

Our nonmajor debt service funds reflected a change from prior year showing a net increase of \$.02 million due to increased transfers of sales tax to service the scheduled debt service.

Our nonmajor capital project funds reflected a change from the prior year showing a net decrease of \$.6 million due to transfers out to JES construction projects fund.

### ***General Fund Budgetary Highlights***

Over the course of the year, the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was actually adopted after year-end which is not prohibited by state law.

The revisions to total revenues and expenditures were significant when comparing final budget versus original budget. The original amount available for appropriation had an increase of \$1.2 million due to settlement of the protested taxes litigation and increase in Minimum Foundation Program Funding. Total original budgeted expenditures were decreased by approximately \$.7 million. This decrease was related to a change in planned staffing, changes in projected increases to insurance expenditures, reduced sabbatical and extended leaves, textbooks, and reduced energy and fuel costs.

The final budgeted revenues exceeded actual revenues by \$.8 million due mainly to settlement of the protested taxes litigation. Additionally, the final budgeted expenditures exceeded actual expenditures by \$.07 million which was due to summer school and stipend expenditures together with accrued leave payments.

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**LaSalle Parish School Board  
Management's Discussion and Analysis (MD&A)  
June 30, 2013**

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## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### ***Capital Assets***

At June 30, 2013, the School Board had \$30,844,691 invested in a broad range of capital assets, including land, buildings and improvements, furniture and equipment, transportation equipment, and construction in progress. This amount represents a net increase (including additions, deductions and depreciation) of \$4,390,892, or 17% from last year.

### **Capital Assets at Year-end**

	Governmental Activities	
	2013	2012
Land	\$ 474,765	\$ 474,765
Construction in progress	7,450,266	2,207,417
Buildings and improvements	22,385,583	23,094,071
Furniture and equipment	518,062	649,453
Transportation equipment	16,015	28,093
Totals	<u>\$30,844,691</u>	<u>\$26,453,799</u>

This year's additions of \$5,255,132 included improvements, furniture and equipment, and construction in progress for Jena Elementary School. See Note 6 to the Financial Statements for more information.

### ***Debt***

During the 2008-2009 fiscal year, we issued sales tax bonds of \$9,750,000 with \$7,770,000 outstanding at June 30, 2013. During the 2010-2011, we issued \$4,500,000 of QSCB revenue bonds and \$1,725,000 of sales tax bonds with \$5,429,000 outstanding at year end. Other obligations include accrued vacation pay and sick leave along with other post-employment benefits. We present more detailed information about our long-term liabilities in the notes to the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

Our elected and appointed officials and citizens considered many factors when setting the School Board's 2013-2014 fiscal year budget and tax rates. One of the most important factors affecting the budget is our student count. The 2013-2014 budgets were adopted in September 2013, based on an estimate of students that will be enrolled on October 1. The October 1 student count affects our Minimum Foundation Program (MFP) funding from the state.

Approximately 52% of total revenues are from the MFP. We anticipate that the student count will be comparable to the prior year.

## **CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Debbie E. Finlay, CPA, Business Manager, at LaSalle Parish School Board, P. O. Drawer 90, Jena, Louisiana 71342, telephone number (318) 992-2161.

**BASIC FINANCIAL STATEMENTS:**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**LASALLE PARISH SCHOOL BOARD**

**STATEMENT OF NET POSITION**

**June 30, 2013**

**Statement A**

**GOVERNMENTAL  
ACTIVITIES**

**ASSETS**

Cash and cash equivalents	\$ 16,226,092
Investments	1,003,504
Receivables	1,489,628
Inventory	46,408
Prepaid items	1,068,871
Capital assets:	
Land and construction in progress	7,925,031
Depreciable capital assets	22,919,660
<b>TOTAL ASSETS</b>	<b>50,679,194</b>

**LIABILITIES**

Accounts, salaries and other payables	4,509,885
Unearned revenue	17,732
Interest payable	188,637
Claims payable	2,347
Long-term liabilities	
Due within one year	1,785,398
Due in more than one year	28,082,641
<b>TOTAL LIABILITIES</b>	<b>34,586,640</b>

**NET POSITION**

Net investment in capital assets	17,645,691
Restricted for:	
Grant funds	159,693
Facility improvements	257,886
Salary improvements	119,114
School food service	597,822
Debt Service	1,864,658
Capital Project	2,506,346
Unrestricted	(7,058,656)
<b>TOTAL NET POSITION</b>	<b>\$ 16,092,554</b>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**LASALLE PARISH SCHOOL BOARD**

**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2013

**Statement B**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE)
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	REVENUE AND CHANGES IN NET POSITION
<i>Governmental activities:</i>				
Instruction:				
Regular programs	\$ 11,609,120	\$ -	\$ 18,427	\$ (11,590,693)
Special programs	2,423,123	-	239,488	(2,183,635)
Other instructional programs	3,170,840	-	1,401,148	(1,769,692)
Support services:				
Student services	1,218,131	-	210,286	(1,007,845)
Instructional staff support	1,688,005	-	198,200	(1,489,805)
General administration	1,002,014	-	1,169	(1,000,845)
School administration	1,955,268	-	2,212	(1,953,056)
Business services	491,817	-	580	(491,237)
Plant services	2,377,426	-	17,766	(2,359,660)
Student transportation services	1,899,715	-	7,422	(1,892,293)
Central services	99,281	-	257	(99,024)
Food services	2,173,292	321,736	1,013,857	(837,699)
Interest on long-term debt	395,161	-	-	(395,161)
Total Governmental Activities	\$ 30,503,193	\$ 321,736	\$ 3,110,812	\$ (27,070,645)
General revenues:				
Taxes:				
Property taxes, levied for general purposes				4,390,265
Sales taxes, levied for general purposes				6,440,339
Grants and contributions not restricted to specific programs				
Minimum Foundation Program				15,740,743
State revenue sharing				81,230
Interest and investment earnings				12,358
Miscellaneous				314,369
Total general revenues				26,979,304
Changes in net position				(91,341)
Net position - beginning, as originally stated				15,856,460
Prior period adjustment				327,435
Net position - beginning, as restated				16,183,895
Net position - ending				\$ 16,092,554

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**BASIC FINANCIAL STATEMENTS:**  
**FUND FINANCIAL STATEMENTS (FFS)**

**LASALLE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Balance Sheet**

**June 30, 2013**

	GENERAL	CONSTRUCTION COMMITTED	JES CONSTRUCTION PROJECTS
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,158,912	\$ 2,612,190	\$ 986,979
Investments	1,003,504	-	-
Receivables	214,422	-	-
Interfund receivables	2,055,185	-	-
Inventory	-	-	-
Prepaid items	-	-	-
<b>TOTAL ASSETS</b>	<b>10,432,023</b>	<b>2,612,190</b>	<b>986,979</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	2,977,020	-	986,979
Interfund payables	847	641,328	-
Unearned revenues	-	-	-
Claims payable	2,347	-	-
<b>Total Liabilities</b>	<b>2,980,214</b>	<b>641,328</b>	<b>986,979</b>
<b>Fund Balances:</b>			
Reserved for:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	1,970,862	-
Unassigned	7,451,809	-	-
<b>Total Fund Balances</b>	<b>7,451,809</b>	<b>1,970,862</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,432,023</b>	<b>\$ 2,612,190</b>	<b>\$ 986,979</b>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Statement C**

<b>NONMAJOR GOVERNMENTAL</b>	<b>TOTAL</b>
\$ 5,468,011	\$ 16,226,092
-	1,003,504
1,275,206	1,489,628
38,760	2,093,945
46,408	46,408
1,068,871	1,068,871
<u>7,897,256</u>	<u>21,928,448</u>
545,886	4,509,885
1,451,770	2,093,945
17,732	17,732
-	2,347
<u>2,015,388</u>	<u>6,623,909</u>
1,097,547	1,097,547
4,596,609	4,596,609
187,712	2,158,574
-	7,451,809
<u>5,881,868</u>	<u>15,304,539</u>
<u>\$ 7,897,256</u>	<u>\$ 21,928,448</u>

**LaSalle Parish School Board**

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**LASALLE PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2013**

**Statement D**

Total fund balances - governmental funds \$ 15,304,539

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 44,894,955	
Depreciation expense to date	<u>(14,050,264)</u>	
		30,844,691

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.

Balances at June 30, 2013 are:

Long-term liabilities		
Excess revenue bonds	(13,199,000)	
Compensated absences payable	(1,176,608)	
OPEB liability	(15,276,039)	
Claims payable	(216,392)	
Interest payable	<u>(188,637)</u>	
		<u>(30,056,676)</u>
Net position of governmental activities		<u><u>\$ 16,092,554</u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**LASALLE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

	<u>GENERAL</u>	<u>CONSTRUCTION COMMITTED</u>	<u>JES CONSTRUCTION PROJECTS</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 3,246,497	\$ -	\$ -
Sales and use	7,448	-	-
Interest earnings	6,538	1,685	-
Food services	-	-	-
Other	102,891	-	-
State sources:			
Equalization	15,417,376	-	-
Other	92,034	-	-
Federal sources	-	-	-
	<u>18,872,784</u>	<u>1,685</u>	<u>-</u>
Total Revenues			
	<u>18,872,784</u>	<u>1,685</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	8,136,839	-	7,670
Special programs	1,604,046	-	-
Other instructional programs	1,169,188	-	-
Support services:			
Student services	725,281	-	-
Instructional staff support	1,061,089	-	-
General administration	632,089	-	-
School administration	1,456,110	-	-
Business services	382,532	-	-
Plant services	1,186,411	-	84,017
Student transportation services	1,521,772	-	-
Central services	80,206	-	-
Food services	78,483	-	-
Capital outlay	-	-	5,233,234
Debt service:			
Principal retirement	-	-	-
Interest and bank charges	-	-	-
	<u>18,034,046</u>	<u>-</u>	<u>5,324,921</u>
Total Expenditures			
	<u>18,034,046</u>	<u>-</u>	<u>5,324,921</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 838,738</u>	<u>\$ 1,685</u>	<u>\$ (5,324,921)</u>

**Statement E**

<b>NONMAJOR GOVERNMENTAL</b>		<b>TOTAL</b>	
\$	1,143,768	\$	4,390,265
	6,432,891		6,440,339
	4,135		12,358
	321,736		321,736
	222,793		325,684
	323,367		15,740,743
	255,503		347,537
	2,844,505		2,844,505
	11,548,698		30,423,167
	1,601,456		9,745,965
	557,788		2,161,834
	1,655,163		2,824,351
	357,185		1,082,466
	418,433		1,479,522
	249,173		881,262
	233,584		1,689,694
	54,274		436,806
	874,356		2,144,784
	248,201		1,769,973
	7,875		88,081
	1,917,579		1,996,062
	9,615		5,242,849
	1,016,000		1,016,000
	410,162		410,162
	9,610,844		32,969,811
\$	1,937,854	\$	(2,546,644)

(CONTINUED)

**LASALLE PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

	<u>GENERAL</u>	<u>CONSTRUCTION COMMITTED</u>	<u>JES CONSTRUCTION PROJECTS</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 1,499,346	\$ -	\$ 1,653,233
Transfers out	(187,530)	(641,328)	-
Total Other Financing Sources (Uses)	<u>1,311,816</u>	<u>(641,328)</u>	<u>1,653,233</u>
Net Change in Fund Balances	2,150,554	(639,643)	(3,671,688)
FUND BALANCES - BEGINNING, AS ORIGINALLY STATED	4,973,820	2,610,505	3,671,688
PRIOR PERIOD ADJUSTMENT	<u>327,435</u>	<u>-</u>	<u>-</u>
FUND BALANCES - BEGINNING, AS RESTATED	<u>5,301,255</u>	<u>2,610,505</u>	<u>3,671,688</u>
FUND BALANCES - ENDING	<u><u>\$ 7,451,809</u></u>	<u><u>\$ 1,970,862</u></u>	<u><u>\$ -</u></u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**Statement E**

<b>NONMAJOR GOVERNMENTAL</b>	<b>TOTAL</b>
<u>\$ 223,614</u>	<u>\$ 3,376,193</u>
<u>(2,547,335)</u>	<u>(3,376,193)</u>
<u>(2,323,721)</u>	<u>-</u>
(385,867)	(2,546,644)
6,267,735	17,523,748
<u>-</u>	<u>327,435</u>
<u>6,267,735</u>	<u>17,851,183</u>
<u><u>\$ 5,881,868</u></u>	<u><u>\$ 15,304,539</u></u>

(CONCLUDED)

# LASALLE PARISH SCHOOL BOARD

## Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 2013

### Statement F

Total net change in fund balances - governmental funds	\$ (2,546,644)
--	----------------

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlays	\$5,255,132	
Depreciation expense	<u>(852,925)</u>	4,402,207

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, the transaction has no effect on net position.

Repayment of excess revenue bonds	1,016,000
-----------------------------------	-----------

The Statement of Activities reflects the effects of other post-employment benefits, which is based on an actuarial amount that is increased over an amortized period and decreased for amounts actually paid during the year. The governmental funds reflect only the payments made as current year expenditures. This year, the change in OPEB liability was:

(2,924,577)

Governmental funds report the effects of bond issuance costs and similar items when debt is first issued, where as these amounts were written off in the Statement of Activities

Bond issuance costs	(83,666)
---------------------	----------

In the Statement of Activities, compensated absences (vacations and sick leave) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time earned (\$714,758) was less than the amounts used (\$722,663) by \$7,905.

7,905

Loss on disposal of capital assets	(11,315)
------------------------------------	----------

In the Statement of Activities, claims incurred but not reported are recognized regardless of when paid. The governmental funds, only, recognize claims that are due and require use of current financial resources. This year the difference of claims payable between the accrual and modified accrual is:

33,748

Interest on long-term debt in the Statement of Activities differs from the amount reported in governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

15,001

Change in net position of governmental activities.	<u><u>\$ (91,341)</u></u>
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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**LASALLE PARISH SCHOOL BOARD**  
**FIDUCIARY FUNDS**  
**Statement of Fiduciary Assets and Liabilities**  
**June 30, 2013**

**Statement G**

**AGENCY  
FUNDS**

**ASSETS**

Cash and cash equivalents

\$ 322,755

**TOTAL ASSETS**

322,755

**LIABILITIES**

Deposits due others

322,755

**TOTAL LIABILITIES**

\$ 322,755

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

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**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY** The LaSalle Parish School Board was created by Louisiana Revised Statute LSA-R.S. 17:51 to provide public education for the children within LaSalle Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the state of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of ten members who are elected from ten districts for terms of four years.

The School Board operates nine schools within the parish with a total enrollment of approximately 2,600 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

The School Board is considered a primary government, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

**B. FUNDS** The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds** Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt. Major individual governmental funds are reported as separate columns in the fund financial statements. The School Board reports the following major governmental funds:

**General Fund** - the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

**Construction Committed** - this fund is used to account for all financial resources and expenditures from funds committed for the improvements of Jena Elementary School.

**Jena Elementary School (JES) Construction Projects** - this fund is used to account for the expenditures associated with the new Jena Elementary School.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**Fiduciary Funds** Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments. These funds are prepared using the accrual basis of accounting.

*Agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. This fund is used to account for assets that the government holds for others in an agency capacity. The agency funds are as follows:

**School activities agency fund** - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

**Millage Protest** - accounts for assets held by the School Board as an agent for ad valorem taxes paid in protest until the case has been resolved before a court.

### **C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

**Program revenues** Program revenues include 1) charges for services provided and 2) operating grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales and miscellaneous student fees. Operating grants and contributions consist of the many educational grants received from the federal and state government.

**Allocation of indirect expenses** Indirect expenses not allocated to functions are reported separately in the Statement of Activities. The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest expense is considered an indirect expense and is reported separately in the Statement of Activities.

### **Fund Financial Statements (FFS)**

**Governmental Funds** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available.") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

Expenditures are recorded when the related liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are reported in a governmental fund only if the claims are due and payable.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**Ad valorem taxes and sales taxes** are susceptible to accrual.

**Entitlements and shared revenues** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Other receipts** become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

**Expenditures**

**Salaries payable** are recorded as paid. Unpaid salaries for nine-month employees who are paid over twelve months are accrued at June 30. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)** Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of capital assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**D. DEPOSITS** Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**E. INVESTMENTS** Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

The investments are reflected at quoted market prices except for the following:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contract include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES** During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the fund financial statements balance sheet.

**G. INVENTORY AND PREPAID ITEMS** Inventories of the governmental fund-type are recorded as expenditures as purchased except for inventory of the school food service fund.

Inventories of the school food service special revenue fund consist of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when used; however, all inventory items are recorded as expenditures when consumed. Unused commodities at year end are reported as unearned revenue. All purchased inventory items are valued at cost using the first-in, first-out (FIFO) method. The value of commodities inventory is the assigned values provided by the United States Department of Agriculture.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

**H. CAPITAL ASSETS** Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). The capitalization threshold is \$5,000 for additions of capital assets and \$200,000 for additions of intangibles-software. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Buildings	20 - 40 years
Improvements other than buildings	10 - 20 years
Furniture and equipment	3 - 10 years
Transportation equipment	5-8 years
Intangibles-software	3-5 years

Approximately 90% of capital assets are valued at actual costs, while the remaining 10% are valued at estimated cost based on the actual cost of like items.



**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**I. UNEARNED REVENUES** The School Board reports unearned revenues on its combined balance sheet. Unearned revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and the revenue is recognized.

**J. COMPENSATED ABSENCES** The following is the sick leave policy adopted by the School Board.

9 - 9½ - month employees earn 10 days a year  
10 - month employees earn 11 days a year  
11 - 12 - month employees earn as per scale:

<u>Years Experience</u>	<u>Days Earned</u>
0 - 3	12 days per year
4 - 5	15 days per year
6 - 10	18 days per year
11 - 15	21 days per year
16 and up	24 days per year

Sick leave can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers' Retirement System and the Louisiana School Employees' Retirement System unpaid sick leave may be used in the retirement benefit computation as earned service.

The LaSalle Parish School Board shall allow an employee to accumulate only half of his/her annual leave days earned per year. Annual leave shall be credited at the end of each fiscal year (June 30) and, at least half of that year's earned annual leave must be taken during the following fiscal year. Unused annual leave in excess of half of an employee's earned amount per year may not be carried forward into the next year. Any unused annual leave in excess of that an employee is allowed to accumulate will be lost. Employees hired in a 12-month position after July 1, 2011 may only accumulate up to 90 days of annual leave.

Upon separation, employees may elect to be paid in full for the total number of days of accumulated annual leave at their daily rate of pay, or the employee may choose to convert such unused accumulated annual leave to service credit for retirement purposes. Payment shall be made to the employee or his/her heirs on or before the next regular payday or no later than 15 days following the date of separation. Payment for unused, accumulated annual leave upon separation will be determined by the employee's base salary at the time of separation, but will also include that amount of the sales tax supplements normally included in the employee's monthly payroll check; but is not to include the "bonus" sales tax amount.

The School Board estimates its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The School Board makes the assumption that employees who have a minimum experience of 10 years will become eligible in the future to receive their accrued sick leave.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

Accruals for compensated absences include both salary and salary-related benefits.

Vacation leave and other compensated absences with similar characteristics are accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation is attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Compensated absence liability is reported in governmental funds only if the liability has matured.

**K. LONG-TERM DEBT** Bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as an other financing source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of refunding in the GWFS.

The School Board provides certain continuing medical, dental, vision and life insurance benefits for its retired employees. The OPEB Plan is a single-employer defined benefit "substantive plan" as understood by past practices of the School Board.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES** In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The School Board does not have an item that qualifies for reporting in this category.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The School Board does not have an item that qualifies for reporting in this category.

**M. FUNDEQUITY OF FUND FINANCIAL STATEMENTS** GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

**Non-spendable:** Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

**Restricted:** Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed:** Fund balance that can only be used for specific purposes determined by the School Board's highest level of decision making authority. The Board is the highest level of decision making authority for the School Board, that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds. Committed fund balance is the result of either a policy of the School Board or motions passed by the Board committing the funds.

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**Assigned:** Fund balance that is constrained by the School Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

**Unassigned:** Fund balance that is the residual classification for the general funds. Negative unassigned fund balance maybe reported in other governmental funds if expenditures incurred for specific purposes exceed the amount restricted, committed or assigned to those purposes.

The School Board reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The School Board considers restricted amounts to have been spent when an expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

**N. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize "grossing up" effect on assets and liabilities within the government activities column. Interfund services provided or used are not eliminated in the process of consolidation.

**O. SALES TAXES** On April 5, 1980, the voters of LaSalle Parish approved a one-percent sales and use tax. The sales tax is collected by Concordia Parish School Board and transferred to LaSalle Parish School Board on a monthly basis. The School Board accounts for this sales tax in the 1980 Sales Tax Special Revenue Fund. The net revenues derived are allocated 80% for salaries and benefits of all School Board personnel and 20% for general expenditures.

On March 27, 1999, the voters of LaSalle Parish renewed a one-percent sales and use tax to be levied by the LaSalle Parish School Board. The sales and use tax is collected by Concordia Parish School Board and transferred to LaSalle Parish School Board on a monthly basis. The School Board accounts for this sales tax in the 1999 Sales Tax Special Revenue Fund. The net revenues derived are allocated 80% for salaries and benefits of all School Board personnel and 20% for general expenditures.

On March 8, 2008, the voters of LaSalle Parish approved a one-percent sales and use tax for 15 years. The sales tax is collected by Concordia Parish School Board and transferred to LaSalle Parish School Board on a monthly basis. The School Board accounts for this sales tax in the 2008 Sales Tax Special Revenue Fund. The net revenues derived are for acquiring, constructing, improving, and maintaining public schools, and paying the principal and interest payments on sales tax bonds. The fund reflecting these net revenues is the 2008 Sales Tax Collections Capital Project Fund.

**P. RESTRICTED NET POSITION** For the government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exist:

- Restrictions are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;
- Restrictions are imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as needed. Restricted net position reported in the Statement of Net Position as facility improvements, salary improvements, and debt service as well as \$1,592,131 reported in capital projects are restricted by enabling legislation.

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**Q. BUDGETS**

**General Budget Policies** The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue funds. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level by fund; except for special revenue funds, which are controlled at the fund level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered significant by the Board. All budget revisions are approved by the Board.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, with some variations. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level for the general fund and at the fund level for special revenue. Management can transfer amounts between line items within a function.

**R. USE OF ESTIMATES** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Excess of Expenditures Over Appropriations in Individual Funds** The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2013:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Maintenance	\$ 604,250	\$ 604,433	\$ (183)
School food service	1,632,017	1,686,711	(54,694)
Special education	497,569	503,964	(6,395)
Adult and vocational grants	49,310	100,847	(51,537)
Educational excellence	50,133	50,746	(613)
Miscellaneous grants	127,311	127,530	(219)

**LaSalle Parish School Board**  
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**NOTE 3 - LEVIED TAXES** The School Board levies taxes on real and business personal property located within LaSalle Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the LaSalle Parish Tax Assessor and approved by the Louisiana Tax Commission.

The LaSalle Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

**Property Tax Calendar**

Millage rates adopted	September
Levy date	September
Tax bills mailed	On or about November
Total taxes are due	December 31, 2012
Lien date	January 1, 2013
Penalties and interest are added	January 31, 2013
Tax sale – 2012 delinquent property	May, 2013

Assessed values are established by the LaSalle Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value.

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2012. Total gross assessed value was \$94,766,860 in calendar year 2012. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$21,434,636 of the assessed value in calendar year 2012. State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the *Constitution of the State of Louisiana* to sell the least quantity of property necessary to settle the taxes and interest owed.

The tax roll is prepared by the tax assessor and approved by the Louisiana Tax Commission in November of each year. The amount of 2012 property taxes to be collected occurs in December 2012, and January and February 2013. All property taxes are recorded in the general, special revenue, debt service and capital projects funds. The School Board considers the lien date (January 1, 2013) as the date an enforceable legal claim occurs for 2012 property taxes. Property tax revenue is recognized in the period for which the taxes are levied (budgeted). Accordingly, the 2012 property taxes are budgeted in the 2012-2013 fiscal year of the School Board.

Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

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The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	Authorized Maximum <u>Millage</u>	Levied <u>Millage</u>	Expiration <u>Date</u>
Parish-wide taxes:			
Constitutional	4.76	4.76	Statutory
Maintenance and operations	5.10	5.10	2013
Special Building and Construction District 1	5.10	5.10	2013
Maintenance and operations	2.32	2.32	2016
Special Maintenance Leaway District 1	9.73	9.73	2019
Maintenance and operations	19.44	19.44	2018

**NOTE 4 - DEPOSITS** Deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Interest Rate Risk: The School Board's policy does not address interest rate risk.

Credit Risk: The School Board's investments are in money market and certificates of deposit accounts which do not have credit ratings; however, the School Board's policy does not address credit risk.

Custodial Credit Risk-Deposits: At year-end, the School Board's carrying amount of deposits was \$17,552,351 (including \$1,003,504 in money market account classified as investments) and the bank balance was \$17,346,801. These deposits are reported as follows: Statement A- cash and cash equivalents, \$16,226,092; Statement A-investments, \$1,003,504, Statement G-cash and cash equivalents \$322,755. The full bank balance of \$17,346,801 was covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds upon demand. The School Board's policy does not address custodial credit risk.

**NOTE 5 - RECEIVABLES** The receivables at June 30, 2013, are as follows:

Class of Receivables	General	Nonmajor Governmental	Total
Taxes:			
Ad Valorem	\$ 191,254	\$ 70,708	\$ 261,962
Sales	2,440	556,617	559,057
Intergovernmental- grants:			
Federal	-	549,844	549,844
State	3,945	98,037	101,982
Local accounts	16,783	-	16,783
Total	<u>\$ 214,422</u>	<u>\$ 1,275,206</u>	<u>\$ 1,489,628</u>

These receivables are expected to be collected in full; therefore there is no allowance for doubtful accounts recorded.

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**NOTE 6 - CAPITAL ASSETS** The changes in capital assets follow:

	Balance Beginning	Additions	Deletions	Balance Ending
<b>Governmental Activities:</b>				
Non depreciable capital assets:				
Land	\$ 474,765	\$ -	\$ -	\$ 474,765
Construction in progress	2,207,417	5,242,849	-	7,450,266
Total non depreciable capital assets	<u>2,682,182</u>	<u>5,242,849</u>	<u>-</u>	<u>7,925,031</u>
Depreciable capital assets:				
Buildings & Improvements	33,962,963	-	10,262	33,952,701
Furniture and equipment	2,516,580	12,283	108,615	2,420,248
Transportation equipment	596,975	-	-	596,975
Total depreciable capital assets	<u>37,076,518</u>	<u>12,283</u>	<u>118,877</u>	<u>36,969,924</u>
Less accumulated depreciation				
Buildings & Improvements	10,868,892	708,488	10,262	11,567,118
Furniture and equipment	1,867,127	132,359	97,300	1,902,186
Vehicles	568,882	12,078	-	580,960
Total accumulated depreciation	<u>13,304,901</u>	<u>852,925</u>	<u>107,562</u>	<u>14,050,264</u>
Depreciable capital assets, net	<u>23,771,617</u>	<u>(840,642)</u>	<u>11,315</u>	<u>22,919,660</u>
Governmental activities				
Capital assets, net	<u>\$26,453,799</u>	<u>\$ 4,402,207</u>	<u>\$ 11,315</u>	<u>\$ 30,844,691</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 602,992
Special programs	4,726
Other instructional programs	27,040
Student services	24
Instructional staff support	1,355
School administration	27,822
Business services	1,330
Plant services	131,589
Student transportation services	4,083
Food services	51,964
Total depreciation expense	<u>\$ 852,925</u>

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**NOTE 7 - RETIREMENT SYSTEMS**

Substantially, all employees of the School Board are members of two statewide retirement systems. In general, full-time employees of School Board, except for bus drivers and maintenance personnel, are required to become Teachers Retirement System of Louisiana members. Full-time bus drivers and maintenance personnel are required to become members of Louisiana School Employees' Retirement System. These systems are cost-sharing, multi-employer defined benefit pension plans (PERS), administered by separate boards of trustees. Benefit provisions are ultimately approved and amended by the Louisiana Legislature. Pertinent information relative to each plan follows:

**Teachers' Retirement System of Louisiana (TRS)**

Plan description The School Board participates in two membership plans of the TRS, the Regular Plan and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Different eligibility requirements are set for members who join TRS:

- before July 1, 1999
- between July 1, 1999 through December 31, 2010; and
- on or after January 1, 2011.

Once eligible, plan members' benefit is calculated as follows:

Years of service x Final average compensation (FAC) x benefit factor (2.0% or 2.5%)

Under the Teachers' Retirement System Plan B, normal retirement is generally at age fifty-five with at least thirty years of creditable service and at age sixty with at least five years of creditable service. The retirement benefit formula is generally 2% times the years of creditable service times the average salary of the thirty-six highest successive months.

Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding policy Plan members are required to contribute 8% of their annual covered salary for the Regular Plan and 5% of their annual covered salary for Plan B. The School Board is required to contribute at an actuarially determined rate. The current rate is 24.50% of annual covered payroll for the Regular Plan and 26.6% of annual covered payroll for Plan B. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deducting from ad valorem taxes, and by remittance from the School Board. The School Board's contributions to the TRS for the years ending June 30, 2013, 2012, and 2011 were \$3,067,443, \$2,826,847, \$2,401,528, respectively, equal to the required contributions for each year.



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**Louisiana School Employees' Retirement System (LSERS)**

**Plan description** The LSERS provides retirement benefits as well as disability and survivor benefits. A plan member who has at least ten years of service (member before 07/01/2010) or five years of service (member on or after 07/01/2010), becomes vested for retirement benefits. Plan members with five (member before 07/01/2006) or ten years of service (members on or after 07/01/2006) may qualify for disability benefits. Qualification for survivor benefits depends on years of service and whether actively employed at the time of death. Benefits are established by state statute. THE LSERS issues a publicly available financial report that includes financial statements and supplementary information for the LSERS. That report may be obtained by writing to Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

**Funding policy** Plan members are required to contribute 7.5% - 8% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. The current rate is 30.8% of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations. The School Board's contributions to the LSERS for the years ending June 30, 2013, 2012, and 2011 were \$299,697, \$280,763, and \$248,863, respectively, equal to the required contributions for each year.

**NOTE 8 - OTHER POST EMPLOYMENT BENEFITS**

**Plan description** - In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The School Board OPEB plan is a single-employer defined benefit "substantive plan" as understood by past practices of the School Board and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members. Also, no stand-alone financial report was prepared. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits and similar benefits for active employees are provided through the Office of Group Benefits, whose monthly premiums are paid jointly by the employee and the School Board.

**Funding Policy** - The contribution requirements of plan members and the School Board are established and may be amended by LRS 42:801-883. Employees do not contribute to their post employment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a rate schedule. Contribution amounts are approximately 25% retiree/75% employer of the stated costs of healthcare coverage.

The plan is currently financed on a "pay as you go basis", with the School Board contributing \$1,758,151 for 255 retirees for the year ended June 30, 2013.

**Annual Other Post Employment Benefit Cost and Liability** - The School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45, which is being implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities (UAL) over a period of thirty years. A 30 year amortization period (the maximum amortization period allowed by GASB 45) was used for post employment benefits.

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The total ARC for fiscal year 2013 is \$4,961,468 as set forth below:

Normal Cost	\$ 1,949,844
30-year UAAL amortization amount	3,011,624
Annual required contribution (ARC)	<u>\$ 4,961,468</u>

The following table presents the School Board's OPEB Obligations for fiscal year 2013, 2012, and 2011:

	2013	2012	2011
Beginning Net OPEB Obligation July 1	\$ 12,351,462	\$ 8,886,536	\$ 5,716,239
Annual required contribution	4,961,468	4,817,664	4,817,664
Interest on prior year Net OPEB Obligation	494,058	355,461	228,650
Adjustment to ARC	(772,798)	-	(343,048)
Annual OPEB Cost	4,682,728	5,173,125	4,703,266
Less current year retiree premiums	(1,758,151)	(1,708,199)	(1,532,969)
Increase in Net OPEB Obligation	2,924,577	3,464,926	3,170,297
Ending Net OPEB Obligation at June 30	<u>\$ 15,276,039</u>	<u>\$ 12,351,462</u>	<u>\$ 8,886,536</u>

Utilizing the pay as you go method, the School Board contributed 37% of the annual post employment benefits cost during 2013, 33% during 2012, and 32% during 2011.

**Funded Status and Funding Progress** - Since the plan is not funded, the School Board's entire actuarial accrued liability of \$48,134,150 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2012, was as follows:

Actuarial accrued liability (AAL)	\$ 48,134,150
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 48,134,150</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
 Covered payroll	 \$ 13,276,046
UAAL as a percentage of covered payroll	362.6%

**Actuarial Methods and Assumptions** - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

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In the July 1, 2012, LaSalle Parish School Board actuarial valuation, the unit credit actuarial cost method was used. The actuarial assumptions included a 4% rate of return on investments. The inflation rate, which is a subset of the trend rate, was assumed to be 2.50%. The expected rate on increase in healthcare costs was based on Pre-Medicare and Medicare eligible graduated down from 7.3% to an ultimate annual rate of 4.7%. The RP 2000 Combined Healthy Mortality table projected to 2027 for non-annuitants with Scale AA for pre-retirement and RP 2000 Combined Healthy Mortality table projected to 2019 with Scale AA for post-retirement were used in making actuarial assumptions in regards to mortality rates. The withdrawal rates for employees range from 7% at age 25 to 2% at age 50. The disability rates assumed range from .01% at age 25 and .47% at age 55. The retirement rates range from 5% at age 38 to 100% at age 72.

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at June 30, 2013 for other post employment benefits (OPEB) was twenty-five years.

The Schedule of Funding Progress required supplemental information follows the notes. The Schedule presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES** Payables at June 30, 2013, are as follows:

	General	JES Construction Projects	Nonmajor Governmental	Total
Accounts	\$ 1,142,815	\$ 641,952	\$ 56,226	\$ 1,840,993
Retainage	-	345,027	-	345,027
Salaries	1,834,205	-	489,660	2,323,865
	<u>\$ 2,977,020</u>	<u>\$ 986,979</u>	<u>\$ 545,886</u>	<u>\$ 4,509,885</u>

**NOTE 10 - COMPENSATED ABSENCES** At June 30, 2013, employees of the School Board have accumulated and vested \$1,176,608 of employee leave benefits including \$16,817 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

**NOTE 11 - AGENCY FUND DEPOSITS DUE OTHERS (FFS LEVEL ONLY)** A summary of changes in agency fund deposits due others as of and for the year ended June 30, 2013, follows:

	Balance at Beginning of year	Additions	Deletions	Balance at Ending of year
School Activities agency	\$ 357,417	\$ 1,273,644	\$ 1,308,306	\$ 322,755
Millage protested	69,930	-	69,930	-
Total	<u>\$ 427,347</u>	<u>\$ 1,273,644</u>	<u>\$ 1,378,236</u>	<u>\$ 322,755</u>

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**NOTE 12 - LONG-TERM LIABILITIES** The following is a summary of the long-term obligation transactions of the governmental activities for the year ended June 30, 2013:

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due in One year
Excess Revenue Bonds	\$ 14,215,000	\$ -	\$ 1,016,000	\$ 13,199,000	\$ 1,051,000
Compensated absences	1,184,513	714,758	722,663	1,176,608	722,663
OPEB Liability	12,351,462	4,682,728	1,758,151	15,276,039	-
Claims & judgements payable	250,140	3,171	36,919	216,392	11,735
Long-term liabilities	<u>\$ 28,001,115</u>	<u>\$ 5,400,657</u>	<u>\$ 3,533,733</u>	<u>\$ 29,868,039</u>	<u>\$ 1,785,398</u>

Payments on the Excess Revenue Bonds payable that pertain to the School Board's governmental activities are made by the debt service funds. The compensated absences, OPEB liability, and claims and judgment attributable to the governmental activities will be liquidated by several of the School Board's governmental funds. In the past, the major portion was liquidated by the general fund. The percentage liquidated by other funds was insignificant.

	Original Issue	Interest Rates	Final Payment Due	Interest to Maturity	Principal Outstanding
Sales Tax School Bonds July 01, 2008	\$ 9,750,000	4.00-5.50%	7/1/2023	\$ 1,873,671	\$ 7,770,000
Qualified School Construction March 01, 2011	4,500,000	0.85%	7/1/2023	191,761	4,000,000
Limited Tax Bonds March 01, 2011	1,725,000	3.10%	3/1/2021	208,103	1,429,000
				<u>\$ 2,273,534</u>	<u>\$ 13,199,000</u>

The purpose of the issuance of the excess revenue bonds was for acquiring, constructing, improving and maintaining public school and school related facilities. See Note 20 for additional information in regards to the excess revenue bonds.

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At year end, the School Board's has accumulated \$2,053,295 in the debt service fund for future debt requirements. The excess revenue bonds payable are due as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2014	\$ 1,051,000	\$ 379,418	\$ 1,430,418
2015	1,097,000	348,692	1,445,692
2016	1,133,000	316,616	1,449,616
2017	1,170,000	283,312	1,453,312
2018	1,211,000	248,648	1,459,648
2019-2023	6,272,000	677,035	6,949,035
2024	1,265,000	19,813	1,284,813
Total	<u>\$ 13,199,000</u>	<u>\$ 2,273,534</u>	<u>\$ 15,472,534</u>

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In Accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At year end, the statutory limit is \$33,168,401 and outstanding net bonded debt totals \$0.

**NOTE 13 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Interfund Receivables/Payables**

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General	\$ 1,413,857	Nonmajor governmental	\$ 1,413,857
General	641,328	Construction committed	641,328
Nonmajor governmental	847	General	847
Nonmajor governmental	37,913	Nonmajor governmental	37,913
Total	<u>\$ 2,093,945</u>		<u>\$ 2,093,945</u>

The purpose for interfund receivables/payables is to cover expenditures for cost reimbursement programs until the reimbursement requisitions are deposited and to cover construction expenditures.

**Interfund Transfers**

<u>Receiving Fund</u>	<u>Paying Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 858,018
General	Construction committed	641,328
JES construction projects	Nonmajor governmental	1,653,233
Nonmajor governmental	General	187,530
Nonmajor governmental	Nonmajor governmental	36,084
Totals		<u>\$ 3,376,193</u>

As previously mentioned in Note 1, sales tax funds transfer 20% of net revenues for general expenditures to the general fund. Additionally, the 2008 Sales Tax fund transferred to Debt Service and Construction funds to cover expenses as approved by the voters. The general fund transferred monies to the Maintenance and Construction funds to help cover extra expenditures not covered by ad valorem taxes.

**NOTE 14 - RISK MANAGEMENT** The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Beginning with fiscal year 1998, the School Board became fully insured for all workers' compensation claims filed on or after July 1, 1998. For existing claims filed before July 1, 1998, the School Board is still self-insured. A surety bond covers individual claims in excess of \$100,000, yet not to exceed \$500,000.

Claims expenditures and liabilities for the self-insurance claims are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. This liability is the School Board's best estimate based on available information. The liability for claims and judgments is recorded in the general fund in the fund financial statements when amounts are due and payable. The remaining liability is reported in the Statement of Net Position.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

Changes in the claims amount in previous fiscal years were as follows:

Workers' Compensation	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Benefit Payment and Claims	Ending of Fiscal Year Liability
2011	\$ 263,853	\$ 20,923	\$ 50,403	\$ 234,373
2012	234,373	62,371	43,833	252,911
2013	252,911	3,171	37,343	218,739

Of this \$218,739 amount, \$2,347 is reflected as claims payable, in Statement C - General Fund column, which is an estimate of amounts paid sixty days after year-end. The remaining amount of \$216,392 is reported in the governmental activities (Statement A) and is considered long-term, of which \$11,735 is due within one year.

The School Board continues to carry commercial insurance for all other risks of loss except general liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School Board also participates in an entity risk pool for insurance coverage, including property and casualty insurance and the reinsurance of such coverage, in order to provide a more efficient and effective way to acquire insurance coverage. The entity risk pool is known as Property Casualty Alliance of Louisiana (PCAL), which is established only for School Boards and is overseen by a board made up of School Board Members. The responsibilities of the School Board is to pay contributions based upon a risk-funding plan developed by the Program as well as to have a loss prevention plan to make all reasonable efforts to eliminate and minimize hazards that would contribute to property/casualty losses. The pool is responsible for handling any and all claims after notice of loss has been received.

#### **NOTE 15 - LITIGATION AND CLAIMS**

**Litigation** The School Board is a defendant in several lawsuits. Management and legal counsel for the School Board believe that the potential claims against the School Board not covered by insurance would not materially affect the School Board's combined financial position.

**Grant Disallowances** The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Tax Arbitrage Rebate** Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage rebate liability at year end.

**Self-Insurance** The School Board is partially self-insured for workers' compensation claims filed before July 1, 1998. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$100,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**Construction** As of June 30, 2013, the School Board had a construction contract for the new Jena Elementary School of \$7,168,000, in which \$291,587 was still outstanding.

**NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments. The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement

System of Louisiana on behalf of the School Board in the amount of \$13,940. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 17 - ECONOMIC DEPENDENCY** Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) No. 280-10-50-42 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenue. The Minimum Foundation Program funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$15,740,743 to the School Board, which represents approximately 51.7% of the School Board's total revenue for the year.

**NOTE 18 - OPERATING LEASE** The School Board leases buses and copiers under noncancelable operating leases. Total costs for such leases were \$345,648 for the year ended June 30, 2013. The minimum lease payments for these leases are as follows:

Year Ending June 30,	Amount
2014	\$ 331,653
2015	292,500
2016	247,500
2017	184,250
2018	181,500
Total	<u>\$ 1,237,403</u>

**NOTE 19 - CHANGES IN PRESENTATION** For fiscal year ended June 30, 2012, the General fund, Construction Committed fund, 2011 QSCB JES Construction fund, 2008 Sales Tax Capital Projects fund, and 1999 Sales Tax fund were reported as major funds; however, for fiscal year ended June 30, 2013, the General fund, Construction Committed fund, and Jena Elementary School (JES) Construction Projects fund are reported as major funds.

**NOTE 20 - PLEDGED REVENUES** The School Board has pledged future collections of the 1% sales and use tax being levied and collected pursuant to the provisions of law and in compliance with the said election held on March 8, 2008 to repay the 2008 Sales Tax Bond issuance and the Qualified School Construction Bond. The original bond issuances were \$9,750,000 and \$4,500,000, respectively. Proceeds from the bonds provide financing for the purpose of constructing, acquiring, improving and maintaining public school and school related facilities. These excess revenue bonds are paid solely from the 2008 Sales Tax Collections and are payable through 2023. Total principal and interest remaining to be paid on the 2008 Sales Tax Bond and the Qualified School Construction Bond are \$11,770,000 in principal and \$2,065,432 in interest. Of the \$2,142,798 received for the 2008 sales tax collections, the School Board paid \$1,226,182 in debt service payments for 2008 Sales Tax Bond payable (\$860,780) and Qualified School Construction Bond payable (\$365,402). The annual principal and interest payments are estimated to be 57% of the tax revenues over the next 10 years. See Note 12 for additional information on the 2008 Sales Tax Bond payable and Qualified School Construction bond payable.

**LaSalle Parish School Board**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**NOTE 21- FUND BALANCE CLASSIFICATION DETAILS:** The following are details of the fund balance classifications:

	<u>General Fund</u>	<u>Construction Committed</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Non-spendable:				
Inventory	\$ -	\$ -	\$ 28,676	\$ 28,676
Prepaid items	-	-	1,068,871	1,068,871
Restricted for:				
School food service	-	-	569,146	569,146
Debt service	-	-	984,424	984,424
Salary improvements	-	-	119,114	119,114
Facility improvements	-	-	257,886	257,886
School construction	-	-	2,506,346	2,506,346
Grant funds	-	-	159,693	159,693
Committed to:				
Technology equipment	-	-	187,712	187,712
School construction	-	1,970,862	-	1,970,862
Unassigned	7,451,809	-	-	7,451,809
Total	<u>\$ 7,451,809</u>	<u>\$ 1,970,862</u>	<u>\$ 5,881,868</u>	<u>\$ 15,304,539</u>

**NOTE 22- NEW GASB STANDARDS** In fiscal year 2013, the School Board implemented the following GASB Statements:

Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." This Statement establishes standards for reporting of deferred outflows of resources, deferred inflows of resources, and net position.

Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement amends or supersedes the accounting and financial guidance for certain items previously reported as assets or liabilities as well as establishes accounting and financial reporting standards for the financial statement of state and local governments.

The implementation of the above statements had a current effect on the School Board's financials, which consisted of the School Board writing off bond issuance costs of \$83,666, in addition to changing the presentation of the School Board's financials by classifying net assets as net position.

**NOTE 23- PRIOR PERIOD ADJUSTMENT** In the past several years, the School Board had transferred additional funds from the general fund to the payroll fund as well as voiding invalid checks written out of the payroll fund without transferring those voids back to the general fund. These accumulated transactions have caused the liabilities relating to payroll to be overstated and the general fund's expenses to be overstated. A prior period adjustment of \$327,435 was recorded in the general fund to reduce the total liabilities to actual amounts owed and to increase fund balance for the accumulation of expenses overstated. The prior period adjustment is reported in the Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities.



**REQUIRED SUPPLEMENTARY  
INFORMATION**

**SCHEDULE OF FUNDING PROGRESS  
AND  
BUDGETARY COMPARISON SCHEDULES**

**LaSalle Parish School Board**

**SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN  
JUNE 30, 2013**

		(a)	(b)	(a/b)	(b-a)	(c)	(b-a/c)
Year Ended June 30	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age Normal	Funded Ratio	Unfunded Actuarial Accrued Liability (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	July 1, 2008	\$ -	\$ 41,289,596	0%	\$ -	\$14,615,410	282.5%
2010	July 1, 2008	-	41,289,596	0%	-	14,268,405	289.4%
2011	July 1, 2010	-	45,390,268	0%	-	13,500,308	336.2%
2012	July 1, 2010	-	45,390,268	0%	-	13,337,832	340.3%
2013	July 1, 2012	-	48,134,150	0%	-	13,276,046	362.6%

**LaSalle Parish School Board**

**Budgetary Comparison Schedule**

**General Fund with Legally Adopted Annual Budget**

**GENERAL FUND** The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**LASALLE PARISH SCHOOL BOARD**

**GENERAL FUND  
Budgetary Comparison Schedule  
For The Year Ended June 30, 2013**

**Exhibit 1**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	
BUDGETARY FUND BALANCES, BEGINNING	\$ 5,370,430	\$ 5,301,255	\$ 5,301,255	\$ -
Resources (inflows)				
Local sources:				
Taxes:				
Ad valorem	2,235,868	2,386,408	3,246,497	860,089
Sales and use	7,448	7,448	7,448	-
Interest earnings	6,482	6,482	6,538	56
Other	100,302	100,302	102,891	2,589
State sources:				
Equalization	14,985,222	15,406,476	15,417,376	10,900
Other	92,034	92,034	92,034	-
Transfers from other funds	925,000	1,619,447	1,499,346	(120,101)
Amounts available for appropriations	23,722,786	24,919,852	25,673,385	753,533
Charges to appropriations (outflows)				
Current:				
Instruction:				
Regular programs	8,434,030	8,127,619	8,136,839	(9,220)
Special programs	1,705,825	1,604,100	1,604,046	54
Other instructional programs	1,400,907	1,190,183	1,169,188	20,995
Support services:				
Student services	725,900	726,070	725,281	789
Instructional staff support	1,027,130	1,056,625	1,061,089	(4,464)
General administration	510,400	762,425	632,089	130,336
School administration	1,466,462	1,457,820	1,456,110	1,710
Business services	380,770	381,859	382,532	(673)
Plant services	1,341,900	1,178,822	1,186,411	(7,589)
Student transportation services	1,698,890	1,525,864	1,521,772	4,092
Central services	71,000	82,142	80,206	1,936
Food services	136,400	78,200	78,483	(283)
Transfers to other funds	119,090	125,300	187,530	(62,230)
Total charges to appropriations	19,018,704	18,297,029	18,221,576	75,453
BUDGETARY FUND BALANCES, ENDING	\$ 4,704,082	\$ 6,622,823	\$ 7,451,809	\$ 828,986

## **LASALLE PARISH SCHOOL BOARD**

### **Notes to the Budgetary Comparison Schedule For the Year Ended June 30, 2013**

#### **A. BUDGETS**

General Budget Policies - The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the General Fund and all Special Revenue Funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the General Fund and Special Revenue Funds. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level by fund; except for Special Revenue Funds, which are controlled at the fund level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered significant by the Board. All budget revisions are approved by the Board.

Budget Basis of Accounting - The General Fund's budget is prepared on the modified accrual basis of accounting, with some variations. Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level for the General Fund and at the fund level for Special Revenue. Management can transfer amounts between line items within a function.

**LASALLE PARISH SCHOOL BOARD**

**Notes to the Budgetary Comparison Schedule  
For the Year Ended June 30, 2013**

**Note B - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures**

	<b>GENERAL FUND</b>
<u>Sources/inflows of resources:</u>	
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 25,673,385
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes.	(5,301,255)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(1,499,346)</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u><u>18,872,784</u></u>
<u>Uses/outflows of resources:</u>	
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	18,221,576
Transfer to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(187,530)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u><u>\$ 18,034,046</u></u>

**OTHER SUPPLEMENTARY INFORMATION**

**LaSalle Parish School Board**

**COMBINING  
NONMAJOR GOVERNMENTAL FUNDS  
BY FUND TYPE**



**LASALLE PARISH SCHOOL BOARD**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Balance Sheet - By Fund Type**  
**June 30, 2013**

Exhibit 2

	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,165,872	\$ 984,424	\$ 2,317,715	\$ 5,468,011
Receivables	1,061,157	-	214,049	1,275,206
Interfund receivables	-	-	38,760	38,760
Inventory	46,408	-	-	46,408
Prepaid items	-	1,068,871	-	1,068,871
<b>TOTAL ASSETS</b>	<b>3,273,437</b>	<b>2,053,295</b>	<b>2,570,524</b>	<b>7,897,256</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	543,472	-	2,414	545,886
Interfund payables	1,390,006	-	61,764	1,451,770
Unearned revenue	17,732	-	-	17,732
<b>Total Liabilities</b>	<b>1,951,210</b>	<b>-</b>	<b>64,178</b>	<b>2,015,388</b>
<b>Fund Balances:</b>				
Nonspendable	28,676	1,068,871	-	1,097,547
Restricted	1,105,839	984,424	2,506,346	4,596,609
Committed	187,712	-	-	187,712
<b>Total Fund Balances</b>	<b>1,322,227</b>	<b>2,053,295</b>	<b>2,506,346</b>	<b>5,881,868</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,273,437</b>	<b>\$ 2,053,295</b>	<b>\$ 2,570,524</b>	<b>\$ 7,897,256</b>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances - By Fund Type  
For the Year Ended June 30, 2013**

**Exhibit 3**

	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 678,309	\$ -	\$ 465,459	\$ 1,143,768
Sales and use	4,290,093	1,426,162	716,636	6,432,891
Interest earnings	1,181	3	2,951	4,135
Food services	321,736	-	-	321,736
Other	222,793	-	-	222,793
State sources:				
Equalization	323,367	-	-	323,367
Other	255,503	-	-	255,503
Federal sources	2,844,505	-	-	2,844,505
<b>Total Revenues</b>	<b>8,937,487</b>	<b>1,426,165</b>	<b>1,185,046</b>	<b>11,548,698</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	1,601,456	-	-	1,601,456
Special programs	557,788	-	-	557,788
Other instructional programs	1,655,163	-	-	1,655,163
Support services:				
Student services	357,185	-	-	357,185
Instructional staff support	418,433	-	-	418,433
General administration	206,191	-	42,982	249,173
School administration	233,584	-	-	233,584
Business services	52,439	-	1,835	54,274
Plant services	772,274	-	102,082	874,356
Student transportation services	248,201	-	-	248,201
Central services	7,875	-	-	7,875
Food services	1,917,579	-	-	1,917,579
Capital outlay	-	-	9,615	9,615
Debt Service:				
Principal retirement	-	1,016,000	-	1,016,000
Interest and bank charges	-	410,162	-	410,162
<b>Total Expenditures</b>	<b>8,028,168</b>	<b>1,426,162</b>	<b>156,514</b>	<b>9,610,844</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 909,319</b>	<b>\$ 3</b>	<b>\$ 1,028,532</b>	<b>\$ 1,937,854</b>

(CONTINUED)

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - By Fund Type**  
**For the Year Ended June 30, 2013**

**Exhibit 3**

	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 155,391	\$ 16,665	\$ 51,558	\$ 223,614
Transfers out	(876,590)	-	(1,670,745)	(2,547,335)
<b>Total Other Financing Sources (Uses)</b>	<b>(721,199)</b>	<b>16,665</b>	<b>(1,619,187)</b>	<b>(2,323,721)</b>
<b>Net Change in Fund Balances</b>	<b>188,120</b>	<b>16,668</b>	<b>(590,655)</b>	<b>(385,867)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,134,107</b>	<b>2,036,627</b>	<b>3,097,001</b>	<b>6,267,735</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 1,322,227</b>	<b>\$ 2,053,295</b>	<b>\$ 2,506,346</b>	<b>\$ 5,881,868</b>

(CONCLUDED)

**LaSalle Parish School Board**

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**LaSalle Parish School Board**

**NONMAJOR SPECIAL REVENUE FUNDS**

## **LaSalle Parish School Board**

### **Nonmajor Special Revenue Funds**

**1980 SALES TAX** This fund accounts for the School Board's one-percent parish sales tax approved by voters on April 5, 1980. Eighty percent of the proceeds of the tax are used exclusively to supplement other revenues available to the Board for salaries and other benefits of teachers and other personnel, and the remaining twenty percent to be used exclusively for general expenses of operating and maintaining schools, including all costs of collecting and administering the tax.

**1999 SALES TAX** This fund accounts for the School Board's one-percent parish-wide sales tax approved by voters March 27, 1999. The net revenues are allocated 80% for salaries and benefits of all School Board personnel and 20% for general expenditures.

**MAINTENANCE** The maintenance fund accounts for the ad valorem tax levied for maintenance and operations and the related expenditures.

**SCHOOL FOOD SERVICE** This program assists school boards through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and encourages the domestic consumption of nutritious agricultural commodities.

**TITLE I** This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Primarily for provision of compensatory instructional activities to educationally deprived children that reside in low-income areas and have been selected on the basis of a needs assessment. Services supplement, not supplant, those normally provided by state and local educational agencies.

**LA 4** This is a Louisiana preschool grant to provide financial assistance to develop educational programs for preschool children.

**TITLE II** This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

**SPECIAL EDUCATION** This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

**ADULT AND VOCATIONAL EDUCATION** These programs were designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**STATE 8g** The 8g state funds are programs that provide enhancement to elementary, secondary and vocational programs funded through the State Minimum Foundation Program.

**RAPIDES FOUNDATION** This fund accounts for the Rapides Foundation grant received.

**EDUCATIONAL EXCELLENCE** To enhance instructional programs approved by the legislature for students of pre-kindergarten through twelfth grade with proceeds received from tobacco settlement monies.

(Continued)

**LaSalle Parish School Board**

**Nonmajor Special Revenue Funds**

**ERATE** This fund represents Erate funding to be used on technology for the School Board.

**MISCELLANEOUS GRANTS** This fund is used to account for various small state and federal grants for which the expenditures are legally restricted to specified purposes.

(Concluded)

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS**

**Combining Balance Sheet**

**June 30, 2013**

	1980 SALES TAX	1999 SALES TAX	MAINTENANCE	SCHOOL FOOD SERVICE
<b>ASSETS</b>				
Cash and cash equivalents	\$ 398,708	\$ 465,607	\$ 209,477	\$ 723,427
Receivables	186,113	185,252	43,659	-
Inventory	-	-	-	46,408
<b>TOTAL ASSETS</b>	<u>584,821</u>	<u>650,859</u>	<u>253,136</u>	<u>769,835</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries and other payables	80,583	148,187	25,028	107,581
Interfund payables	428,978	429,040	-	46,700
Unearned revenue	-	-	-	17,732
<b>Total Liabilities</b>	<u>509,561</u>	<u>577,227</u>	<u>25,028</u>	<u>172,013</u>
Fund Balances:				
Nonspendable	-	-	-	28,676
Restricted	75,260	73,632	228,108	569,146
Committed	-	-	-	-
<b>Total Fund Balances</b>	<u>75,260</u>	<u>73,632</u>	<u>228,108</u>	<u>597,822</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 584,821</u>	<u>\$ 650,859</u>	<u>\$ 253,136</u>	<u>\$ 769,835</u>



Exhibit 4

TITLE I	LA 4	TITLE II	SPECIAL EDUCATION	ADULT AND VOCATIONAL GRANTS	STATE 8g	RAPIDES FOUNDATION
\$ -	\$ -	\$ -	\$ -	\$ 4,460	\$ -	\$ 51,074
116,573	360,215	31,651	70,920	35,232	24,420	-
-	-	-	-	-	-	-
116,573	360,215	31,651	70,920	39,692	24,420	51,074
24,059	62,953	19,787	32,176	12,317	11,344	8,622
92,514	297,262	11,864	38,744	27,375	13,076	-
-	-	-	-	-	-	-
116,573	360,215	31,651	70,920	39,692	24,420	8,622
-	-	-	-	-	-	-
-	-	-	-	-	-	42,452
-	-	-	-	-	-	-
-	-	-	-	-	-	42,452
\$ 116,573	\$ 360,215	\$ 31,651	\$ 70,920	\$ 39,692	\$ 24,420	\$ 51,074

(CONTINUED)

**LASALLE PARISH SCHOOL BOARD**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**June 30, 2013**

**Exhibit 4**

	<b>EDUCATIONAL EXCELLENCE</b>	<b>ERATE</b>	<b>MISCELLANEOUS GRANTS</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,497	\$ 187,712	\$ 109,910	\$ 2,165,872
Receivables	-	-	7,122	1,061,157
Inventory	-	-	-	46,408
<b>TOTAL ASSETS</b>	<b>15,497</b>	<b>187,712</b>	<b>117,032</b>	<b>3,273,437</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	8,166	-	2,669	543,472
Interfund payables	-	-	4,453	1,390,006
Unearned revenue	-	-	-	17,732
<b>Total Liabilities</b>	<b>8,166</b>	<b>-</b>	<b>7,122</b>	<b>1,951,210</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	28,676
Restricted	7,331	-	109,910	1,105,839
Committed	-	187,712	-	187,712
<b>Total Fund Balances</b>	<b>7,331</b>	<b>187,712</b>	<b>109,910</b>	<b>1,322,227</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 15,497</b>	<b>\$ 187,712</b>	<b>\$ 117,032</b>	<b>\$ 3,273,437</b>

(CONCLUDED)

**LaSalle Parish School Board**

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**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

	<b>1980</b>	<b>1999</b>	<b>MAINTENANCE</b>	<b>SCHOOL FOOD SERVICE</b>
	<b>SALES TAX</b>	<b>SALES TAX</b>		
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 678,309	\$ -
Sales and use	2,144,891	2,145,202	-	-
Interest earnings	541	628	12	-
Food services	-	-	-	321,736
Other	-	-	1,748	10,978
State sources:				
Equalization	-	-	-	323,367
Other	-	-	16,805	-
Federal sources	-	-	-	1,013,737
<b>Total Revenues</b>	<b>2,145,432</b>	<b>2,145,830</b>	<b>696,874</b>	<b>1,669,818</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	759,899	752,517	-	-
Special programs	180,126	179,572	-	-
Other instructional programs	188,010	168,698	-	-
Support services:				
Student services	74,756	73,854	-	-
Instructional staff support	85,218	84,222	-	-
General administration	9,348	9,242	20,575	-
School administration	115,982	114,657	-	-
Business services	26,369	26,070	-	-
Plant services	86,675	85,778	583,858	-
Student transportation services	123,239	119,610	-	-
Central services	3,892	3,848	-	-
Food services	116,113	114,755	-	1,686,711
<b>Total Expenditures</b>	<b>1,769,627</b>	<b>1,732,823</b>	<b>604,433</b>	<b>1,686,711</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 375,805</b>	<b>\$ 413,007</b>	<b>\$ 92,441</b>	<b>\$ (16,893)</b>

Exhibit 5

TITLE I	LA 4	TITLE II	SPECIAL EDUCATION	ADULT AND VOCATIONAL GRANTS	STATE 8g	RAPIDES FOUNDATION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	95,100
-	-	-	-	-	-	-
-	76,061	-	7,916	16,630	84,639	-
642,290	414,231	134,221	496,048	84,217	-	-
642,290	490,292	134,221	503,964	100,847	84,639	95,100
2,577	60	1,635	-	1,528	-	8,818
1,416	-	-	196,554	-	-	120
397,580	455,840	118,030	73,092	97,690	84,639	241
33,010	-	-	141,912	-	-	-
152,192	157	3,846	39,472	921	-	50,969
50,603	32,635	10,575	39,081	-	-	29,498
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,912	-	-	10,343	708	-	-
-	1,600	-	3,510	-	-	-
-	-	135	-	-	-	-
-	-	-	-	-	-	-
642,290	490,292	134,221	503,964	100,847	84,639	89,646
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,454

(CONTINUED)

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

	<b>1980</b>	<b>1999</b>		<b>SCHOOL</b>
	<b>SALES TAX</b>	<b>SALES TAX</b>	<b>MAINTENANCE</b>	<b>FOOD</b>
				<b>SERVICE</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 18,572	\$ -	\$ 135,667	\$ -
Transfers out	(428,978)	(447,612)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(410,406)</b>	<b>(447,612)</b>	<b>135,667</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(34,601)</b>	<b>(34,605)</b>	<b>228,108</b>	<b>(16,893)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>109,861</b>	<b>108,237</b>	<b>-</b>	<b>614,715</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 75,260</b>	<b>\$ 73,632</b>	<b>\$ 228,108</b>	<b>\$ 597,822</b>

**Exhibit 5**

<b>TITLE I</b>	<b>LA 4</b>	<b>TITLE II</b>	<b>SPECIAL EDUCATION</b>	<b>ADULT AND VOCATIONAL GRANTS</b>	<b>STATE 8g</b>	<b>RAPIDES FOUNDATION</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152
-	-	-	-	-	-	-
-	-	-	-	-	-	1,152
-	-	-	-	-	-	6,606
-	-	-	-	-	-	35,846
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,452</u>

(CONTINUED)

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

Exhibit 5

	<b>EDUCATIONAL EXCELLENCE</b>	<b>ERATE</b>	<b>MISCELLANEOUS GRANTS</b>	<b>TOTAL</b>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ 678,309
Sales and use	-	-	-	4,290,093
Interest earnings	-	-	-	1,181
Food services	-	-	-	321,736
Other	4,625	42,573	67,769	222,793
State sources:				
Equalization	-	-	-	323,367
Other	53,452	-	-	255,503
Federal sources	-	-	59,761	2,844,505
<b>Total Revenues</b>	<b>58,077</b>	<b>42,573</b>	<b>127,530</b>	<b>8,937,487</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	90	6,299	68,033	1,601,456
Special programs	-	-	-	557,788
Other instructional programs	50,133	-	21,210	1,655,163
Support services:				
Student services	-	-	33,653	357,185
Instructional staff support	446	990	-	418,433
General administration	-	-	4,634	206,191
School administration	-	2,945	-	233,584
Business services	-	-	-	52,439
Plant services	-	-	-	772,274
Student transportation services	77	165	-	248,201
Central services	-	-	-	7,875
Food services	-	-	-	1,917,579
<b>Total Expenditures</b>	<b>50,746</b>	<b>10,399</b>	<b>127,530</b>	<b>8,028,168</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 7,331</b>	<b>\$ 32,174</b>	<b>\$ -</b>	<b>\$ 909,319</b>

(CONTINUED)



**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2013**

**Exhibit 5**

	<b>EDUCATIONAL EXCELLENCE</b>	<b>ERATE</b>	<b>MISCELLANEOUS GRANTS</b>	<b>TOTAL</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ -	\$ -	\$ 155,391
Transfers out	-	-	-	(876,590)
<b>Total Other Financing Sources (Uses)</b>	-	-	-	(721,199)
<b>Net Change in Fund Balances</b>	7,331	32,174	-	188,120
<b>FUND BALANCES - BEGINNING</b>	-	155,538	109,910	1,134,107
<b>FUND BALANCES - ENDING</b>	<u>\$ 7,331</u>	<u>\$ 187,712</u>	<u>\$ 109,910</u>	<u>\$ 1,322,227</u>

(CONCLUDED)

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

Exhibit 6-1

	*****1980 SALES TAX*****		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Sales and use	\$ 2,164,259	\$ 2,144,891	\$ (19,368)
Interest earnings	541	541	-
	<u>2,164,800</u>	<u>2,145,432</u>	<u>(19,368)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	761,581	759,899	1,682
Special programs	180,128	180,126	2
Other instructional programs	188,011	188,010	1
Support services:			
Student services	74,756	74,756	-
Instructional staff support	85,218	85,218	-
General administration	9,348	9,348	-
School administration	115,982	115,982	-
Business services	26,369	26,369	-
Plant services	82,588	86,675	(4,087)
Student transportation services	123,239	123,239	-
Central services	3,892	3,892	-
Food services	116,111	116,113	(2)
Capital outlay	4,087	-	4,087
	<u>1,771,310</u>	<u>1,769,627</u>	<u>1,683</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>393,490</u>	<u>375,805</u>	<u>(17,685)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	-	18,572	18,572
Transfers out	(428,978)	(428,978)	-
	<u>(428,978)</u>	<u>(410,406)</u>	<u>18,572</u>
<b>Net Change in Fund Balances</b>	<u>(35,488)</u>	<u>(34,601)</u>	<u>887</u>
<b>FUND BALANCES - BEGINNING</b>	<u>109,861</u>	<u>109,861</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 74,373</u>	<u>\$ 75,260</u>	<u>\$ 887</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2013**

Exhibit 6-2

*****1999 SALES TAX*****			
	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Local sources:			
Taxes:			
Sales and use	\$ 2,144,574	\$ 2,145,202	\$ 628
Interest earnings	628	628	-
<b>Total Revenues</b>	<b>2,145,202</b>	<b>2,145,830</b>	<b>628</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	752,572	752,517	55
Special programs	179,572	179,572	-
Other instructional programs	168,677	168,698	(21)
Support services:			
Student services	73,874	73,854	20
Instructional staff support	84,222	84,222	-
General administration	9,242	9,242	-
School administration	114,657	114,657	-
Business services	26,070	26,070	-
Plant services	81,736	85,778	(4,042)
Student transportation services	119,610	119,610	-
Central services	3,848	3,848	-
Food services	118,500	114,755	3,745
Capital outlay	4,041	-	4,041
<b>Total Expenditures</b>	<b>1,736,621</b>	<b>1,732,823</b>	<b>3,798</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>408,581</b>	<b>413,007</b>	<b>4,426</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(445,420)	(447,612)	(2,192)
<b>Total Other Financing Sources (Uses)</b>	<b>(445,420)</b>	<b>(447,612)</b>	<b>(2,192)</b>
<b>Net Change in Fund Balances</b>	<b>(36,839)</b>	<b>(34,605)</b>	<b>2,234</b>
<b>FUND BALANCES - BEGINNING</b>	<b>108,237</b>	<b>108,237</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 71,398</b>	<b>\$ 73,632</b>	<b>\$ 2,234</b>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

**Exhibit 6-3**

\*\*\*\*\*MAINTENANCE\*\*\*\*\*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 496,812	\$ 678,309	\$ 181,497
Interest earnings	-	12	12
Other	1,740	1,748	8
State sources:			
Other	<u>16,800</u>	<u>16,805</u>	<u>5</u>
<b>Total Revenues</b>	<u>515,352</u>	<u>696,874</u>	<u>181,522</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
General administration	-	20,575	(20,575)
Plant services	<u>604,250</u>	<u>583,858</u>	<u>20,392</u>
<b>Total Expenditures</b>	<u>604,250</u>	<u>604,433</u>	<u>(183)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(88,898)</u>	<u>92,441</u>	<u>181,339</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>90,725</u>	<u>135,667</u>	<u>44,942</u>
<b>Total Other Financing Sources (Uses)</b>	<u>90,725</u>	<u>135,667</u>	<u>44,942</u>
<b>Net Change in Fund Balances</b>	1,827	228,108	226,281
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,827</u>	<u>\$ 228,108</u>	<u>\$ 226,281</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

**Exhibit 6-4**

*****SCHOOL FOOD SERVICE*****			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Food services	\$ 321,736	\$ 321,736	\$ -
Other	10,977	10,978	1
State sources:			
Equalization	323,367	323,367	-
Federal sources	1,008,912	1,013,737	4,825
<b>Total Revenues</b>	<u>1,664,992</u>	<u>1,669,818</u>	<u>4,826</u>
<b>EXPENDITURES</b>			
Current:			
Food services	<u>1,632,017</u>	<u>1,686,711</u>	<u>(54,694)</u>
<b>Total Expenditures</b>	<u>1,632,017</u>	<u>1,686,711</u>	<u>(54,694)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	32,975	(16,893)	(49,868)
<b>FUND BALANCES - BEGINNING</b>	<u>614,715</u>	<u>614,715</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 647,690</u>	<u>\$ 597,822</u>	<u>\$ (49,868)</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2013**

Exhibit 6-5

	*****TITLE I*****		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Federal sources	\$ 717,941	\$ 642,290	\$ (75,651)
<b>Total Revenues</b>	<u>717,941</u>	<u>642,290</u>	<u>(75,651)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	2,577	2,577	-
Special programs	1,416	1,416	-
Other instructional programs	467,271	397,580	69,691
Support services:			
Student services	33,010	33,010	-
Instructional staff support	152,192	152,192	-
General administration	56,563	50,603	5,960
Plant services	4,912	4,912	-
<b>Total Expenditures</b>	<u>717,941</u>	<u>642,290</u>	<u>75,651</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCES - BEGINNING</b>	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

Exhibit 6-6

*****LA 4*****			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
State sources:			
Other	\$ 76,061	\$ 76,061	\$ -
Federal	414,231	414,231	-
<b>Total Revenues</b>	<u>490,292</u>	<u>490,292</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	60	60	-
Other instructional programs	455,840	455,840	-
Support services:			
Instructional staff services	157	157	-
General administration	32,635	32,635	-
Student transportation services	1,600	1,600	-
<b>Total Expenditures</b>	<u>490,292</u>	<u>490,292</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCES - BEGINNING</b>	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

Exhibit 6-7

*****TITLE II*****			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Federal sources	\$ 160,901	\$ 134,221	\$ (26,680)
Total Revenues	<u>160,901</u>	<u>134,221</u>	<u>(26,680)</u>
EXPENDITURES			
Current:			
Instruction:			
Regular programs	1,635	1,635	-
Other instructional programs	142,608	118,030	24,578
Support services:			
Instructional staff support	3,846	3,846	-
General administration	12,677	10,575	2,102
Central services	135	135	-
Total Expenditures	<u>160,901</u>	<u>134,221</u>	<u>26,680</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCES - BEGINNING	-	-	-
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

Exhibit 6-8

*****SPECIAL EDUCATION*****			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
State sources:			
Other	\$ 7,916	\$ 7,916	\$ -
Federal sources	489,653	496,048	6,395
<b>Total Revenues</b>	<u>497,569</u>	<u>503,964</u>	<u>6,395</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Special programs	196,563	196,554	9
Other instructional programs	73,092	73,092	-
Support services:			
Student services	132,820	141,912	(9,092)
Instructional staff support	39,472	39,472	-
General administration	41,739	39,081	2,658
Plant services	10,373	10,343	30
Student transportation services	3,510	3,510	-
<b>Total Expenditures</b>	<u>497,569</u>	<u>503,964</u>	<u>(6,395)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

**Exhibit 6-9**

**\*\*\*\*\*ADULT AND VOCATIONAL GRANTS\*\*\*\*\***

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>			
State sources:			
Other	\$ -	\$ 16,630	\$ 16,630
Federal sources	49,310	84,217	34,907
<b>Total Revenues</b>	<b>49,310</b>	<b>100,847</b>	<b>51,537</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	99	1,528	(1,429)
Other instructional programs	47,582	97,690	(50,108)
Support services:			
Instructional staff support	921	921	-
Plant services	708	708	-
<b>Total Expenditures</b>	<b>49,310</b>	<b>100,847</b>	<b>(51,537)</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Changes**  
**In Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2013**

**Exhibit 6-10**

\*\*\*\*\*STATE 8g\*\*\*\*\*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
State sources:			
Other	\$ 84,639	\$ 84,639	\$ -
Total Revenues	<u>84,639</u>	<u>84,639</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Other instructional programs	<u>84,639</u>	<u>84,639</u>	<u>-</u>
Total Expenditures	<u>84,639</u>	<u>84,639</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2013**

**Exhibit 6-11**

*****RAPIDES FOUNDATION*****			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Other	\$ 100,600	\$ 95,100	\$ (5,500)
Total Revenues	<u>100,600</u>	<u>95,100</u>	<u>(5,500)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	40,020	8,818	31,202
Special programs	120	120	-
Other instructional programs	241	241	-
Support services:			
Instructional staff support	50,969	50,969	-
General administration	9,250	29,498	(20,248)
Total Expenditures	<u>100,600</u>	<u>89,646</u>	<u>10,954</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	5,454	5,454
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	1,152	1,152
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,152</u>	<u>1,152</u>
Net Change in Fund Balances	-	6,606	6,606
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>35,846</u>	<u>35,846</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ 42,452</u>	<u>\$ 42,452</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

**Exhibit 6-12**

\*\*\*\*\***EDUCATIONAL EXCELLENCE**\*\*\*\*\*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Other	\$ -	\$ 4,625	\$ 4,625
State sources:			
Other	<u>53,452</u>	<u>53,452</u>	<u>-</u>
<b>Total Revenues</b>	<u>53,452</u>	<u>58,077</u>	<u>4,625</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	-	90	(90)
Other instructional programs	50,133	50,133	-
Support services:			
Instructional staff support	-	446	(446)
Student transportation services	<u>-</u>	<u>77</u>	<u>(77)</u>
<b>Total Expenditures</b>	<u>50,133</u>	<u>50,746</u>	<u>(613)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	3,319	7,331	4,012
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 3,319</u></u>	<u><u>\$ 7,331</u></u>	<u><u>\$ 4,012</u></u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

**Exhibit 6-13**

	*****ERATE*****		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Other	\$ 42,500	\$ 42,573	\$ 73
Total Revenues	<u>42,500</u>	<u>42,573</u>	<u>73</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	10,400	6,299	4,101
Support services:			
Instructional staff support	-	990	(990)
School administration	-	2,945	(2,945)
Student transportation services	-	165	(165)
Total Expenditures	<u>10,400</u>	<u>10,399</u>	<u>1</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>32,100</u>	<u>32,174</u>	<u>74</u>
<b>FUND BALANCES - BEGINNING</b>	<u>111,342</u>	<u>155,538</u>	<u>44,196</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 143,442</u>	<u>\$ 187,712</u>	<u>\$ 44,270</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUND  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2013**

Exhibit 6-14

\*\*\*\*\*MISCELLANEOUS GRANTS\*\*\*\*\*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Local sources:			
Other	\$ 67,800	\$ 67,769	\$ (31)
Federal sources	<u>59,511</u>	<u>59,761</u>	<u>250</u>
Total Revenues	<u>127,311</u>	<u>127,530</u>	<u>219</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	67,800	68,033	(233)
Other instructional programs	26,374	21,210	5,164
Support services:			
Student services	28,047	33,653	(5,606)
General administration	<u>5,090</u>	<u>4,634</u>	<u>456</u>
Total Expenditures	<u>127,311</u>	<u>127,530</u>	<u>(219)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCES - BEGINNING</b>	<u>111,342</u>	<u>109,910</u>	<u>(1,432)</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 111,342</u></u>	<u><u>\$ 109,910</u></u>	<u><u>\$ (1,432)</u></u>

**LaSalle Parish School Board**

**NONMAJOR DEBT SERVICE FUNDS**



**LaSalle Parish School Board**

**Nonmajor Debt Service Funds**

Sinking Fund  
2008 Sinking Sales Tax Fund  
2008 Reserve Fund Bonds  
2011 QSCB Sinking Fund  
2011 Limited Tax Bonds Series Sinking

The debt service funds are used to accumulate monies to pay outstanding bond issues. The bonds were issued to acquire land for building sites and to purchase, erect and improve school building and equipment and furnishings.

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR DEBT SERVICE FUNDS**

**Combining Balance Sheet**

**June 30, 2013**

	<b>SINKING FUND</b>	<b>2008 SINKING SALES TAX FUND</b>	<b>2008 RESERVE FUND BONDS</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,845	\$ -	\$ 911,313
Prepaid items	-	716,871	-
<b>TOTAL ASSETS</b>	<b>6,845</b>	<b>716,871</b>	<b>911,313</b>
<b>FUND BALANCES</b>			
Nonspendable	-	716,871	-
Restricted	6,845	-	911,313
<b>TOTAL FUND BALANCES</b>	<b>\$ 6,845</b>	<b>\$ 716,871</b>	<b>\$ 911,313</b>

**Exhibit 7**

<b>2011 QSCB SINKING FUND</b>	<b>2011 LIMITED TAX BOND SERIES SINKING</b>	<b>TOTAL</b>
<u>\$ -</u>	<u>\$ 66,266</u>	<u>\$ 984,424</u>
<u>352,000</u>	<u>-</u>	<u>1,068,871</u>
<u>352,000</u>	<u>66,266</u>	<u>2,053,295</u>
 352,000	 -	 1,068,871
 -	 66,266	 984,424
<u>\$ 352,000</u>	<u>\$ 66,266</u>	<u>\$ 2,053,295</u>

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR DEBT SERVICE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2013**

	<b>SINKING FUND</b>	<b>2008 SINKING SALES TAX FUND</b>	<b>2008 RESERVE FUND BONDS</b>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Sales and use	\$ -	\$ 860,780	\$ -
Interest earnings	3	-	-
Total Revenues	<u>3</u>	<u>860,780</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	-	535,000	-
Interest and bank charges	-	325,780	-
Total Expenditures	<u>-</u>	<u>860,780</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>3</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	12,962	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,962</u>	<u>-</u>
Net Change in Fund Balances	3	12,962	-
<b>FUND BALANCES - BEGINNING</b>	<u>6,842</u>	<u>703,909</u>	<u>911,313</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 6,845</u></u>	<u><u>\$ 716,871</u></u>	<u><u>\$ 911,313</u></u>

**Exhibit 8**

<b>2011 QSCB SINKING FUND</b>	<b>2011 LIMITED TAX BOND SERIES SINKING</b>	<b>TOTAL</b>
<u>\$ 365,402</u>	<u>\$ 199,980</u>	<u>\$ 1,426,162</u>
<u>-</u>	<u>-</u>	<u>3</u>
<u>365,402</u>	<u>199,980</u>	<u>1,426,165</u>
 330,000	 151,000	 1,016,000
<u>35,402</u>	<u>48,980</u>	<u>410,162</u>
<u>365,402</u>	<u>199,980</u>	<u>1,426,162</u>
 -	 -	 3
<u>3,597</u>	<u>106</u>	<u>16,665</u>
<u>3,597</u>	<u>106</u>	<u>16,665</u>
<u>3,597</u>	<u>106</u>	<u>16,668</u>
<u>348,403</u>	<u>66,160</u>	<u>2,036,627</u>
<u>\$ 352,000</u>	<u>\$ 66,266</u>	<u>\$ 2,053,295</u>

**NONMAJOR CAPITAL PROJECTS FUNDS**

**LaSalle Parish School Board**

**Nonmajor Capital Projects Funds**

**Main Construction** Fund to account for various phases of small construction projects throughout the parish.

**Jena High School** Funds to account for various phases of the rebuilding of the main educational building and offices at Jena High School which was destroyed by fire in November 2006.

School Contents  
Main Construction

**Jena Junior High Expansion** Fund to account for the expansion of instruction areas at Jena Junior High.

**2008 Sales Tax Capital Projects** Fund to account for various improvements paid for through the voters' passage of sales tax collections.

**2008 Bond Proceeds Jena High School (JHS) Construction** Fund to various phases of additional improvements to Jena High School paid for through the voters' passage of sales tax bonds.

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR CAPITAL PROJECT FUNDS**

**Combining Balance Sheet**

**June 30, 2013**

	<b>MAIN CONSTRUCTION</b>	<b>JENA HIGH SCHOOL CONTENTS</b>	<b>JENA HIGH SCHOOL MAIN CONSTRUCTION</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 837,454	\$ 38,464	\$ -
Receivables	28,797	-	-
Interfund receivables	-	-	33,351
<b>TOTAL ASSETS</b>	<b>866,251</b>	<b>38,464</b>	<b>33,351</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	-	-	-
Interfund payables	3,715	-	23,851
<b>Total Liabilities</b>	<b>3,715</b>	<b>-</b>	<b>23,851</b>
<b>FUND BALANCES:</b>			
Restricted	862,536	38,464	9,500
<b>Total Fund Balances</b>	<b>862,536</b>	<b>38,464</b>	<b>9,500</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 866,251</b>	<b>\$ 38,464</b>	<b>\$ 33,351</b>



Exhibit 9

JENA JR HIGH SCHOOL EXPANSION	2008 SALES TAX CAPITAL PROJECTS	2008 BOND PROCEEDS JHS CONSTRUCTION	TOTAL
\$ -	\$ 1,441,797	\$ -	\$ 2,317,715
-	185,252	-	214,049
3,715	847	847	38,760
3,715	1,627,896	847	2,570,524
-	2,414	-	2,414
-	33,351	847	61,764
-	35,765	847	64,178
3,715	1,592,131	-	2,506,346
3,715	1,592,131	-	2,506,346
\$ 3,715	\$ 1,627,896	\$ 847	\$ 2,570,524

**LASALLE PARISH SCHOOL BOARD**

**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 2013**

	<b>MAIN CONSTRUCTION</b>	<b>JENA HIGH SCHOOL CONTENTS</b>	<b>JENA HIGH SCHOOL MAIN CONSTRUCTION</b>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 465,459	\$ -	\$ -
Sales and use	-	-	-
Interest earnings	8	-	-
<b>Total Revenues</b>	<b>465,467</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
Current:			
Support services:			
General administration	14,142	-	-
Business services	-	-	-
Plant services	78,224	23,858	-
Capital outlay	9,615	-	-
<b>Total Expenditures</b>	<b>101,981</b>	<b>23,858</b>	<b>-</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>363,486</b>	<b>(23,858)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	50,711	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>50,711</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>414,197</b>	<b>(23,858)</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>448,339</b>	<b>62,322</b>	<b>9,500</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 862,536</b>	<b>\$ 38,464</b>	<b>\$ 9,500</b>

**Exhibit 10**

<b>JENA JR HIGH SCHOOL EXPANSION</b>	<b>2008 SALES TAX CAPITAL PROJECTS</b>	<b>2008 BOND PROCEEDS JHS CONSTRUCTION</b>	<b>TOTAL</b>
\$ -	\$ -	\$ -	\$ 465,459
-	716,636	-	716,636
-	2,943	-	2,951
-	719,579	-	1,185,046
-	28,840	-	42,982
-	1,835	-	1,835
-	-	-	102,082
-	-	-	9,615
-	30,675	-	156,514
-	688,904	-	1,028,532
-	847	-	51,558
-	(1,668,376)	(2,369)	(1,670,745)
-	(1,667,529)	(2,369)	(1,619,187)
-	(978,625)	(2,369)	(590,655)
3,715	2,570,756	2,369	3,097,001
\$ 3,715	\$ 1,592,131	\$ -	\$ 2,506,346

**LaSalle Parish School Board**

**AGENCY FUNDS**

**LaSalle Parish School Board**

**Agency Funds**

**SCHOOL ACTIVITIES AGENCY FUND** The activities of the various individual school accounts are accounted for in the School Activities Agency Fund. While the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

**MILLAGE PROTESTED** The millage payments made by various businesses and individuals that are protesting the ownership are accounted for in the Millage Protested Agency Fund. While the funds are under supervision of the School Board, the ownership of the monies has yet been determined.

**LASALLE PARISH SCHOOL BOARD**

**AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2013**

**Exhibit 11**

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
<b>*****SCHOOL ACTIVITIES*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 357,417	\$ 1,273,644	\$ 1,308,306	\$ 322,755
	<u>357,417</u>	<u>1,273,644</u>	<u>1,308,306</u>	<u>322,755</u>
<b>LIABILITIES</b>				
Deposits due others	<u>357,417</u>	<u>1,273,644</u>	<u>1,308,306</u>	<u>322,755</u>
	<u>357,417</u>	<u>1,273,644</u>	<u>1,308,306</u>	<u>322,755</u>
<b>*****MILLAGE PROTESTED*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	<u>69,930</u>	<u>-</u>	<u>69,930</u>	<u>-</u>
	<u>69,930</u>	<u>-</u>	<u>69,930</u>	<u>-</u>
<b>LIABILITIES</b>				
Deposits due others	<u>69,930</u>	<u>-</u>	<u>69,930</u>	<u>-</u>
	<u>69,930</u>	<u>-</u>	<u>69,930</u>	<u>-</u>
<b>*****TOTAL*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	<u>427,347</u>	<u>1,273,644</u>	<u>1,378,236</u>	<u>322,755</u>
	<u>427,347</u>	<u>1,273,644</u>	<u>1,378,236</u>	<u>322,755</u>
<b>LIABILITIES</b>				
Deposits due others	<u>427,347</u>	<u>1,273,644</u>	<u>1,378,236</u>	<u>322,755</u>
	<u>\$ 427,347</u>	<u>\$ 1,273,644</u>	<u>\$ 1,378,236</u>	<u>\$ 322,755</u>

**LASALLE PARISH SCHOOL BOARD**

**SCHOOL ACTIVITIES AGENCY FUND**  
**Schedule of Changes in Deposits Due Others**  
**For the Year Ended June 30, 2013**

**Exhibit 12**

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Fellowship Elementary School	\$ 19,187	\$ 68,046	\$ 68,751	\$ 18,482
Goodpine Middle School	18,626	86,171	85,351	19,446
Jena Elementary School	18,642	75,793	90,944	3,491
Jena High School	97,127	448,088	448,610	96,605
Jena Junior High School	39,058	173,054	172,292	39,820
LaSalle High School	51,216	191,788	204,171	38,833
LaSalle Junior High School	26,327	69,513	69,351	26,489
Nebo Elementary School	8,802	62,425	70,538	689
Olla Elementary School	78,432	98,766	98,298	78,900
Totals	<u>\$ 357,417</u>	<u>\$ 1,273,644</u>	<u>\$ 1,308,306</u>	<u>\$ 322,755</u>

**LaSalle Parish School Board**

**COMPENSATION PAID BOARD MEMBERS**



**LaSalle Parish School Board**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2013**

**Exhibit 13**

The schedule of compensation paid to School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$400 per month and the president receives \$500 per month for performing the duties of the office.

Charlie Anderson, President July 2012-December 2012	\$ 4,080
Dolan Pendarvis, President January 2013-June 2013	4,080
Melvin Worthington	3,780
Virgie Wilson	3,780
Howard McCarty	3,780
D'Juana McCartney	3,780
Buddy Bethard, Vice President	3,780
Walter Creel	3,780
Dawn Stott	3,780
Maple Book	<u>3,780</u>
Total	<u>\$38,400</u>

**LaSalle Parish School Board**

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# STATISTICAL SECTION

**LaSalle Parish School Board  
Statistical Section  
Contents**

	<b><u>Table Number</u></b>	<b><u>Page Number</u></b>
<b>Financial Trends</b>		
These schedules contain trend information to help the reader understand how the School Board's financial performance and well being has changed over time.		
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Statistical Section  
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report (CAFR) for the relevant year.

(concluded)

Table 1

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

Net Position by Component  
Fiscal Years Ended June 30, 2004 through June 30, 2013  
(Accrual Basis of Accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental Activities										
Net investment in capital assets	\$ 4,927,008	\$ 5,425,870	\$ 7,149,098	\$ 12,479,955	\$ 15,494,531	\$ 13,238,684	\$ 15,952,465	\$ 15,957,103	\$ 15,910,487	\$ 17,645,691
Restricted	712,745	1,258,524	1,320,975	5,025,921	2,764,542	5,641,184	6,614,845	5,065,394	6,088,096	5,505,519
Unrestricted	945,638	478,668	1,947,790	2,775,302	2,155,447	1,103,947	(3,882,551)	(3,315,508)	(6,142,124)	(7,058,656)
Total governmental activities net position	<u>\$ 6,585,391</u>	<u>\$ 7,163,062</u>	<u>\$ 10,417,863</u>	<u>\$ 20,281,178</u>	<u>\$ 20,414,520</u>	<u>\$ 19,983,815</u>	<u>\$ 18,684,759</u>	<u>\$ 17,706,989</u>	<u>\$ 15,856,459</u>	<u>\$ 16,092,554</u>

Source: Comprehensive Annual Financial Report

Table 2

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

Changes in Net Position  
Fiscal Years Ended June 30, 2004 through June 30, 2013  
(Accrual Basis of Accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Instruction:										
Regular programs	\$ 7,800,224	\$ 7,878,837	\$ 7,765,275	\$ 8,424,366	\$ 10,351,539	\$ 11,596,682	\$ 11,667,770	\$ 11,716,951	\$ 12,039,210	\$ 11,609,120
Special programs	1,888,162	2,007,646	2,006,180	2,260,825	2,464,739	2,751,510	3,273,385	2,633,119	2,575,596	2,423,123
Other instructional programs	2,635,895	2,677,992	2,604,078	3,320,061	3,298,789	3,489,481	3,664,109	3,215,500	3,532,719	3,170,840
Support services:										
Student services	514,801	522,811	590,884	725,859	821,714	1,044,070	1,042,554	986,019	1,169,975	1,218,131
Instructional staff support	1,027,195	1,148,538	1,181,907	1,172,269	1,400,618	1,607,336	1,569,053	1,570,971	1,680,356	1,688,005
General administration	549,215	514,834	591,148	528,844	523,543	548,504	532,228	562,371	708,075	1,002,014
School administration	1,095,386	1,000,812	1,110,188	1,149,509	1,345,040	1,520,163	1,649,236	1,712,245	1,932,281	1,955,268
Business services	220,685	260,750	299,711	331,721	361,179	429,970	464,492	496,579	485,465	491,817
Plant services	1,961,470	1,742,464	1,658,935	1,957,332	2,753,665	2,421,278	2,315,954	2,608,559	2,467,745	2,377,426
Student transportation services	1,335,046	1,414,944	1,628,158	1,704,780	1,784,148	1,835,972	1,740,375	1,903,105	2,082,895	1,899,715
Central services	59,958	73,758	68,394	69,462	73,610	82,852	86,401	86,808	88,887	99,281
Food services	1,342,576	1,410,861	1,573,626	1,607,671	1,693,611	1,952,067	1,780,998	1,876,230	2,044,961	2,173,292
Interest on long-term debt	0	6,485	7,950	7,473	6,030	414,025	386,688	391,342	427,099	395,161
<b>Total expenses</b>	<b>20,430,613</b>	<b>20,660,732</b>	<b>21,086,434</b>	<b>23,260,172</b>	<b>26,878,225</b>	<b>29,693,910</b>	<b>30,173,243</b>	<b>29,759,799</b>	<b>31,235,264</b>	<b>30,503,193</b>
<b>Program Revenues</b>										
Charges for services:										
Food Service Operations	207,699	215,639	229,579	237,273	240,502	302,017	296,340	300,657	342,146	321,736
Operating Grants and Contributions	3,001,440	3,289,857	3,866,635	3,666,918	3,951,317	3,849,778	4,940,655	3,080,769	3,127,577	3,110,812
<b>Total program revenues</b>	<b>3,209,139</b>	<b>3,505,496</b>	<b>4,096,214</b>	<b>3,904,191</b>	<b>4,191,819</b>	<b>4,151,795</b>	<b>5,236,995</b>	<b>3,381,426</b>	<b>3,469,723</b>	<b>3,432,548</b>
<b>Net (Expense) / Revenue</b>	<b>(17,221,474)</b>	<b>(17,155,236)</b>	<b>(16,990,220)</b>	<b>(19,355,981)</b>	<b>(22,686,406)</b>	<b>(25,542,115)</b>	<b>(24,936,248)</b>	<b>(26,378,373)</b>	<b>(27,765,541)</b>	<b>(27,070,645)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Taxes										
Property taxes levied for general purposes	2,063,679	2,373,863	2,088,741	2,224,087	2,423,678	2,666,484	3,056,133	3,114,508	3,232,350	4,390,265
Sales taxes levied for general purposes	2,589,342	2,769,318	3,392,140	3,761,471	4,084,635	5,989,529	5,287,771	5,747,108	6,234,910	6,440,339
Grants and contributions not restricted to specific programs	11,012,896	11,567,279	12,521,952	13,253,343	15,093,670	15,234,368	14,750,153	16,176,539	16,016,206	15,821,973
Interest and investment earnings	109,847	192,782	270,614	532,619	535,523	544,872	221,898	68,600	29,890	12,358
Miscellaneous	311,608	379,322	1,971,574	259,908	682,235	676,157	321,237	293,848	401,655	314,369
Extraordinary item	0	450,343	0	9,187,872	0	0	0	0	0	0
<b>Total</b>	<b>16,087,372</b>	<b>17,732,907</b>	<b>20,245,021</b>	<b>29,219,300</b>	<b>22,819,741</b>	<b>25,111,410</b>	<b>23,637,192</b>	<b>25,400,603</b>	<b>25,915,011</b>	<b>26,979,304</b>
<b>Change in Net Position</b>	<b>\$ (1,134,102)</b>	<b>\$ 577,671</b>	<b>\$ 3,254,801</b>	<b>\$ 9,863,319</b>	<b>\$ 133,335</b>	<b>\$ (430,705)</b>	<b>\$ (1,299,056)</b>	<b>\$ (977,770)</b>	<b>\$ (1,850,530)</b>	<b>\$ (91,341)</b>

Source: Comprehensive Annual Financial Report

Table 3

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>General Fund</b>										
Reserved	\$ 80,000	\$ 280,000	\$ 289,448	\$ 289,448	\$ 289,448	\$ 289,448	\$ 289,448	\$ 0	\$ 0	\$ 0
Unreserved	1,842,358	1,743,113	2,987,810	3,966,750	3,391,610	5,222,971	3,301,350	0	0	0
Restricted								289,448	289,448	0
Unassigned								4,334,821	4,684,372	7,451,809
<b>Total general fund</b>	<u>1,922,358</u>	<u>2,023,113</u>	<u>3,277,258</u>	<u>4,256,198</u>	<u>3,681,058</u>	<u>5,512,419</u>	<u>3,590,798</u>	<u>4,624,269</u>	<u>4,973,820</u>	<u>7,451,809</u>
<b>All Other Governmental Funds</b>										
Reserved	25,769	20,574	23,147	17,912	29,127	2,755,667	2,715,791	0	0	0
Unreserved, reported in:										
Special revenue funds	579,068	684,219	902,343	507,262	543,907	537,820	649,921	0	0	0
Capital projects funds	27,908	209,538	106,037	4,204,501	1,904,031	6,381,072	3,390,519	0	0	0
Nonspendable								41,866	1,089,131	1,097,547
Restricted								10,572,392	8,584,843	4,596,609
Committed								2,831,630	2,875,953	2,158,574
<b>Total all other governmental funds</b>	<u>632,745</u>	<u>914,331</u>	<u>1,031,527</u>	<u>4,729,675</u>	<u>2,477,065</u>	<u>9,674,559</u>	<u>6,756,231</u>	<u>13,445,888</u>	<u>12,549,927</u>	<u>7,852,730</u>
<b>Grand Total of funds</b>	<u>\$ 2,555,103</u>	<u>\$ 2,937,444</u>	<u>\$ 4,308,785</u>	<u>\$ 8,985,873</u>	<u>\$ 6,158,123</u>	<u>\$ 15,186,978</u>	<u>\$ 10,347,029</u>	<u>\$ 18,070,157</u>	<u>\$ 17,523,747</u>	<u>\$ 15,304,539</u>

Source: Comprehensive Annual Financial Report

Note: (1) GASB Statement No. 54 was implemented for the year ended June 30, 2011

(2) The reserved fund balance in the General Fund and all other governmental funds in prior years before the implementation of GASB 54 are reported as restricted after GASB 54.



Table 4

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Ad valorem taxes	\$ 2,063,679	\$ 2,373,863	\$ 2,088,741	\$ 2,224,087	\$ 2,423,678	\$ 2,666,484	\$ 3,056,133	\$ 3,114,508	\$ 3,232,350	\$ 4,390,265
Sales & use taxes	2,589,342	2,769,318	3,392,140	3,761,471	4,084,635	5,989,529	5,287,771	5,747,108	6,234,910	6,440,339
Investment Earning	109,847	192,782	270,614	532,619	535,523	544,872	221,898	68,600	29,890	12,358
Food services	207,699	215,639	229,579	237,273	240,502	302,017	296,340	300,657	342,146	321,736
Other Revenues	373,013	408,001	352,594	309,710	399,758	279,473	276,729	307,425	434,928	325,684
Total revenues from local sources	5,343,580	5,959,603	6,333,668	7,065,160	7,684,096	9,782,375	9,138,871	9,538,298	10,274,224	11,490,382
Revenue from state sources:										
Equalization	10,930,041	11,485,280	12,435,569	13,170,503	15,009,918	15,152,712	14,668,847	15,399,207	15,921,948	15,740,743
Other	790,195	1,067,677	1,367,036	973,119	1,271,334	1,538,537	844,399	322,731	286,110	347,537
Total revenue from state sources	11,720,236	12,552,957	13,802,605	14,143,622	16,281,252	16,691,249	15,513,246	15,721,938	16,208,058	16,088,280
- Revenue from federal sources	2,294,100	2,304,179	2,585,982	2,776,639	2,763,735	2,392,897	4,177,562	3,535,370	2,935,725	2,844,505
Total Revenues	19,357,916	20,816,739	22,722,255	23,985,421	26,729,083	28,866,521	28,829,679	28,795,606	29,418,007	30,423,167
<b>Expenditures:</b>										
Current:										
Instruction services	11,983,245	12,030,702	12,195,154	13,840,956	15,623,834	15,391,256	15,909,109	14,927,411	15,252,040	14,732,150
Student services	514,617	522,618	590,627	725,268	820,899	914,132	920,676	847,873	1,017,409	1,082,466
Instructional staff support	1,020,281	1,142,793	1,176,162	1,169,092	1,418,343	1,434,518	1,396,103	1,376,317	1,451,988	1,479,522
General administration	548,536	514,125	590,353	528,293	540,546	563,020	496,430	573,502	657,819	881,262
School administration	1,087,535	992,689	1,102,251	1,143,178	1,334,445	1,325,054	1,433,120	1,481,109	1,639,022	1,689,694
Business services	215,753	256,572	296,518	326,220	356,098	384,647	414,389	437,154	420,339	436,806
Plant services	1,898,404	1,684,688	1,594,504	1,859,858	2,844,295	2,216,566	2,220,655	2,344,526	2,208,578	2,144,784
Student transportation services	1,313,245	1,389,060	1,602,274	1,678,896	1,758,264	1,678,872	1,598,167	1,734,290	1,921,111	1,769,973
Central services	57,616	72,975	67,490	68,596	72,989	73,477	76,808	75,232	76,004	88,081
Food services	1,294,542	1,361,647	1,520,781	1,554,494	1,632,806	1,774,490	1,676,483	1,698,636	1,869,912	1,996,062
Capital Outlay	435,736	1,511,604	2,183,776	5,690,188	3,383,295	4,006,657	6,690,537	948,661	2,190,775	5,242,849
Debt service:										
Principal	0	62,000	63,000	65,000	68,000	70,000	527,000	480,000	825,000	1,016,000
Interest	0	3,830	7,966	7,915	6,590	209,806	400,160	372,767	434,420	410,162
Total Expenditures	20,369,510	21,545,303	22,990,856	28,657,954	29,860,404	30,042,495	33,759,637	27,297,478	29,964,417	32,969,811
Excess of revenues over (under) expenditures	(1,011,594)	(728,564)	(268,601)	(4,672,533)	(3,131,321)	(1,175,974)	(4,929,958)	1,498,128	(546,410)	(2,546,644)
<b>Other Financing Sources (Uses)</b>										
Proceeds from borrowing	0	400,000	0	0	0	9,750,000	0	6,225,000	0	0
Insurance proceeds	0	710,905	1,639,946	9,349,625	303,564	454,829	90,009	0	0	0
Transfers in	692,211	735,299	1,345,410	1,088,545	2,817,214	5,907,683	5,213,169	2,552,714	2,335,886	3,376,193
Transfers out	(692,211)	(735,299)	(1,345,410)	(1,088,545)	(2,817,214)	(5,907,683)	(5,213,169)	(2,552,714)	(2,335,886)	(3,376,193)
Total other financing sources (uses)	0	1,110,905	1,639,946	9,349,625	303,564	10,204,829	90,009	6,225,000	0	0
Net change in fund balances	\$ (1,011,594)	\$ 382,341	\$ 1,371,345	\$ 4,677,092	\$ (2,827,757)	\$ 9,028,855	\$ (4,839,949)	\$ 7,723,128	\$ (546,410)	\$ (2,546,644)
Debt service as a percentage of noncapital expenditures	0.0%	0.3%	0.3%	0.3%	0.3%	1.1%	3.4%	3.2%	4.5%	5.1%

Source: Comprehensive Annual Financial Report

Table 5

## LASALLE PARISH SCHOOL BOARD

Jena, Louisiana

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property		Personal Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2004	\$ 25,631,123	\$ 11,033,236	\$ 16,848,290	\$ 15,206,623	\$ 38,306,026	54.03	\$ 446,114,816	12.00%
2005	20,762,876	21,304,232	16,730,620	15,206,623	43,591,105	52.81	497,959,594	11.81%
2006	30,279,578	11,542,950	16,180,670	17,528,766	40,474,432	52.81	492,955,672	11.77%
2007	31,159,471	11,733,855	17,123,970	17,999,166	42,018,130	52.81	509,856,982	11.77%
2008	33,973,618	12,359,545	17,507,430	18,136,905	45,703,688	52.81	545,905,437	11.69%
2009	38,359,920	14,852,585	17,668,390	20,050,170	50,830,725	50.49	612,076,631	11.58%
2010	41,909,990	27,705,940	12,603,440	20,172,147	62,047,223	50.10	645,382,179	12.74%
2011	41,952,800	28,129,500	12,611,710	20,245,890	62,448,120	50.10	651,340,603	12.70%
2012	47,697,915	27,141,110	12,373,360	20,103,678	67,108,707	50.10	683,540,430	12.76%
2013	53,818,520	27,596,740	13,351,600	21,434,636	73,332,224	46.45	755,163,027	12.55%

Source: LaSalle Parish Tax Assessor Agency

## Notes:

- (1) Property in the parish is reassessed every four years.
- (2) Assessed values are established by the Assessor each year on a uniform basis at the following ratios of assessed value to actual value:
  - 10% land
  - 10% residential improvements
  - 15% industrial improvements
  - 15% machinery
  - 15% commercial improvements
  - 25% public service properties, excluding land
- (3) Tax rates are per \$1,000 of assessed value.

Table 6

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**Overlapping Governments**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Rates
	Operating Millage	Debt Service Millage	Total School Millage	LaSalle Parish Police Jury	Town of Jena	
2004	54.03 %	0.00 %	54.03 %	139.54 %	6.24 %	199.81 %
2005	52.81	0.00	52.81	136.13	6.08	195.02
2006	52.81	0.00	52.81	136.70	6.08	195.59
2007	52.81	0.00	52.81	139.24	6.08	198.13
2008	52.81	0.00	52.81	139.24	6.24	198.29
2009	50.49	0.00	50.49	134.31	6.24	191.04
2010	50.10	0.00	50.10	131.34	6.24	187.68
2011	50.10	0.00	50.10	136.34	6.24	192.68
2012	50.10	0.00	50.10	136.34	6.24	192.68
2013	46.45	0.00	46.45	136.34	5.87	188.66

Source: LaSalle Parish Tax Assessor Agency

Notes:

- (1) School district debt service millage is for individual school districts.
- (2) The above schedule does not include water districts, fire districts, forestry districts, or levee districts.
- (3) Overlapping rates are those of city and parish governments that apply to property owners within LaSalle Parish. Not all overlapping rates apply to all property owners.

Table 7

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Principal Property Taxpayers**  
**Calendar Year 2012 and Nine Years Ago**

Taxpayer	Calendar Year 2012			Calendar Year 2003		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
C.P.T. Operating Prtnr.	\$ 9,107,840	1	12.42 %			
Red Mountain Timberco III (Previously owned by Sustainable Forest LLC)	3,624,240	2	4.94	\$ 2,249,390	5&6	7.99 %
ANR Pipeline Company	3,239,420	3	4.42	2,893,120	1	5.41
XTO Energy (Previously owned by Hunt Petroleum)	3,087,690	4	4.21	1,493,440	7	2.79
Entergy Louisiana, Inc	2,873,880	5	3.92	2,275,100	4	4.25
Gulf South Pipeline Co	2,673,340	6	3.65			
Garan	2,367,720	7	3.23	2,318,850	3	4.33
Justiss Oil Co. Inc.	2,027,940	8	2.77			
Centurytel of Central LA	1,654,320	9	2.26	2,549,750	2	4.76
Texas Gas Transmission	1,461,930	10	1.99	1,139,620	9	2.13
Sustainable Forest LLC				2,028,690	6	3.79
Southern Heritage Bank				1,027,600	10	1.92
Georgia-Pacific				1,429,640	8	2.67
Totals	\$ <u>32,118,320</u>		<u>43.81 %</u>	\$ <u>19,405,200</u>		<u>40.04 %</u>

Source: LaSalle Parish Tax Assessor Agency

Table 8

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 2,129,165	\$ 2,063,679	96.92%	\$ 65,486	\$ 2,129,165	100.00%
2005	2,177,032	2,114,767	97.14%	62,265	2,177,032	100.00%
2006	2,137,458	2,004,755	93.79%	65,645	2,070,400	96.86%
2007	2,218,980	2,148,047	96.80%	6,436	2,154,483	97.09%
2008	2,413,609	2,341,988	97.03%	6,254	2,348,242	97.29%
2009	2,639,891	2,575,891	97.58%	6,821	2,582,712	97.83%
2010	3,108,569	2,943,495	94.69%	12,014	2,955,509	95.08%
2011	3,128,659	3,002,829	95.98%	11,021	3,013,850	96.33%
2012	3,362,157	3,228,548	96.03%	446	3,228,994	96.04%
2013	3,406,291	3,112,338	91.37%	N/A	3,112,338	91.37%

Source: LaSalle Parish Sheriff (ex-officio tax collector)

N/A - Information is not yet available.

Table 9

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Sales and Use Tax Rates and Collections - All Governments**  
**Ten Fiscal Years**

Fiscal Year June 30	Sales and Use Tax Rates				Tax Collections			
	Parishwide	Municipalities		Total Rate	Parishwide	Municipalities		Total Collections
	School Board	Jena	Olla		School Board	Jena	Olla	
2004	2.00%	1.00%	1.00%	3.00%	\$ 2,473,614	\$ 545,012	\$ 136,079	\$ 3,154,705
2005	2.00%	1.00%	1.00%	3.00%	2,582,607	587,312	136,192	3,306,111
2006	2.00%	1.00%	1.00%	3.00%	2,988,299	639,871	161,553	3,789,723
2007	2.00%	1.00%	1.00%	3.00%	3,623,028	740,469	178,412	4,541,909
2008	2.00%	1.00%	1.00%	3.00%	4,088,060	887,802	166,468	5,142,330
2009	3.00%	1.00%	1.00%	4.00%	5,989,529	931,301	149,311	7,070,141
2010	3.00%	1.00%	1.00%	4.00%	5,288,098	875,234	141,228	6,304,560
2011	3.00%	1.00%	1.00%	4.00%	5,745,141	909,351	153,126	6,807,619
2012	3.00%	1.00%	1.00%	4.00%	6,727,554	1,085,460	176,133	7,989,146
2013	3.00%	1.00%	1.00%	4.00%	6,445,440	990,230	158,517	7,594,186

Source: Information provided by Concordia Parish Sales and Use Tax Agency.

Notes:

- (1) Total rate represents the maximum amount that may be assessed by local taxing authorities. These rates do not include the state sales and use tax rate.
- (2) Sales tax collections reported by the sales tax agency are on the cash basis.

Table 10

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Certificate of Indebtedness</u>	<u>Sales Tax Revenue Bonds</u>	<u>Limited Tax Revenue Bonds</u>	<u>Qualified School Construction Bonds (QSCB)</u>	<u>Total Debt Outstanding</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2004	0	0	0	0	0	0.00%	0
2005	\$ 338,000	0	0	0	\$ 338,000	0.12%	\$ 24
2006	275,000	0	0	0	275,000	0.09%	20
2007	210,000	0	0	0	210,000	0.06%	15
2008	142,000	0	0	0	142,000	0.04%	10
2009	72,000	\$ 9,750,000	0	0	9,822,000	2.74%	698
2010	0	9,295,000	0	0	9,295,000	2.33%	666
2011	0	8,815,000	\$ 1,725,000	\$ 4,500,000	15,040,000	3.30%	1,010
2012	0	8,305,000	1,580,000	4,330,000	14,215,000	3.33%	949
2013	0	7,770,000	1,429,000	4,000,000	13,199,000	2.94%	884

Source: Details regarding the School Board's outstanding debt can be found in the notes to the financial statements.

Notes:

(1) See the Schedule of Demographic and Economic Statistics (Table 14) for personal income and population data.

Table 11

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Direct and Overlapping Governmental Activities Debt**  
As of June 30, 2013

<b><u>Governmental Unit</u></b>	<b><u>Debt Outstanding</u></b>	<b><u>Estimated Percentage Applicable</u></b>	<b><u>Estimated Share of Overlapping Debt</u></b>
<b>Other debt</b>			
LaSalle Parish Police Jury -Lease Payable	\$ 495,250	100.00%	\$ 495,250
Town of Jena-Excess Revenue	190,000	100.00%	<u>190,000</u>
Subtotal, overlapping debt			<u>685,250</u>
<b>LaSalle Parish School Board Direct Debt</b>			13,199,000
<b>Total direct and overlapping debt</b>			<b>\$ <u>13,884,250</u></b>

Sources: Debt outstanding data extracted from annual financial report of respective governments.

Notes:

- (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the School Board. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the School Board.
- (2) Various tax districts exist within LaSalle Parish that involve a small percentage of parish taxpayers. These districts' debt is not included as the amounts and impact on this schedule is not significant.
- (3) The overlapping debt is determined by dividing the amount of the revenue base from which the debt is repaid that is contained within the overlapping area by the total revenue base of the overlapping government.



Table 12

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Legal Debt Margin Information**  
Last Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$ 18,729,427	\$ 20,579,205	\$ 20,301,120	\$ 21,006,054	\$ 22,344,208	\$ 24,808,313	\$ 28,776,780	\$ 28,942,904	\$ 30,524,335	\$ 33,168,401
Total net debt applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal debt margin	<u>\$ 18,729,427</u>	<u>\$ 20,579,205</u>	<u>\$ 20,301,120</u>	<u>\$ 21,006,054</u>	<u>\$ 22,344,208</u>	<u>\$ 24,808,313</u>	<u>\$ 28,776,780</u>	<u>\$ 28,942,904</u>	<u>\$ 30,524,335</u>	<u>\$ 33,168,401</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Legal Debt Margin Calculation for Fiscal Year 2012**

Assessed value	\$ 73,332,224
Add back: exempt real property	<u>21,434,636</u>
Total assessed value	<u>94,766,860</u>
Debt limit ( 35% of total assessed value)	\$ 33,168,401
Debt applicable to limit:	
General Obligation bonds	0
Less: Amount set aside for repayment of general obligation debt	<u>0</u>
Total net debt applicable to limit	<u>0</u>
Legal debt margin	\$ 33,168,401

Source: Comprehensive Annual Financial Report

Notes:

(1) The debt limit is 35% of total assessed value. This percentage is in accordance with Act 103 of 1980 Regular Session of the Louisiana Legislature R.S. 39:562 (C).

Table 13

## LASALLE PARISH SCHOOL BOARD

Jena, Louisiana

Pledged Revenue Coverage  
For the Fiscal Years Ended June 30, 2004 through June 30, 2013

Sales Tax Revenue Bond							
Fiscal Year Ended June 30	Sales Tax Collections	Less: Operating Expenses	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2004	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	\$ 1,958,534	\$ 16,703	\$ 1,941,831	0	\$ 204,896	\$ 204,896	9.48
2010	1,745,006	19,365	1,725,641	\$ 455,000	397,280	852,280	2.02
2011	1,892,144	21,887	1,870,257	480,000	372,767	852,767	2.19
2012	2,077,749	24,396	2,053,353	680,000	380,445	1,060,445	1.94
2013	2,142,798	30,675	2,112,123	865,000	361,182	1,226,182	1.72

Source: LaSalle Parish School System

## Notes:

- (1) The LaSalle Parish voters passed a one-percent sales and use tax for 15 years. The net revenues derived are available for the principal and interest payments for the sales tax bond along with acquiring, constructing, improving and maintaining public schools.
- (2) No principal payments were scheduled in the period the debt was issued.
- (3) The 2008 Sinking Sales Tax fund, 2011 QSCB Sinking fund, 2011 Limited Tax Bond Series Sinking fund and 2008 Sales Tax Collection fund are related to the Sales Tax Revenue; however the School Board did not pledge revenue for the 2011 Limited Tax Bond Series Sinking fund.
- (4) In 2011, the School Board also pledged the 2008 sales tax for servicing the 2011 QSCB sinking fund.

Table 14

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Demographic and Economic Statistics**  
Last Ten Fiscal Years

<u>Fiscal Year Ended June 30</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Percentage on Free &amp; Reduced Meals</u>	<u>Unemployment Rate</u>
2004	14,179	\$ 267,424,000	\$ 18,861	2,684	N/A	6.2
2005	14,164	286,640,000	20,237	2,508	N/A	6.5
2006	14,040	306,486,000	21,829	2,824	N/A	4.7
2007	14,093	344,081,000	24,415	2,559	51.43 %	4.3
2008	14,041	381,676,000	27,183	2,666	51.50	4.1
2009	14,062	358,707,558	25,509	2,612	50.35	3.8
2010	13,964	399,551,932	28,613	2,624	54.62	6.5
2011	14,890	455,782,900	30,610	2,653	55.10	6.5
2012	14,985	426,503,070	28,462	2,654	54.40	5.4
2013	14,927	448,795,182	30,066	2,612	54.50	4.6

**Sources:**

- (1) Population data obtained from the U. S. Census Bureau.
- (2) Personal Income data obtained from [www.stats.indiana.edu](http://www.stats.indiana.edu).
- (3) School enrollment obtained from LaSalle Parish School Board; this is total enrollment including Pre-K
- (4) Free and reduced meals data obtained from Louisiana Department of Education.
- (5) Unemployment rate obtained from U. S. Department of Labor.

Table 15

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Principal Employers**  
For Calender Years 2012 and 2003

	2012 (1)			2003 (2)		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
LaSalle Parish School System	374	1	5.15%	417	1	7.42%
Hardtner Medical Center	291	2	4.00%	128	5	2.28%
Justiss Oil Co., Inc.	287	3	3.95%	190	3	3.38%
LaSalle General Hospital	283	4	3.89%	255	2	4.53%
LaSalle Detention Center	275	5	3.78%			
Wal-Mart Stores, Inc.	208	6	2.86%	100	4	1.78%
LaSalle Parish Sheriff's Dept.	127	7	1.75%			
LaSalle Nursing Home, Inc.	124	8	1.71%	79	7	1.40%
Jena Nursing & Rehab Center	96	9	1.32%			
Garan, Inc.	81	10	1.11%	54	8	0.96%
Dresser Rand Services/Arrow						
Golden Age Nursing Center, LLC				98	6	1.74%
Arrow Industries				40	10	0.71%
Town of Jena				50	9	0.89%

Source:

(1) LaSalle Parish School Systems

(2) Employment data obtained from U. S. Department of Labor.

Table 16

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**School Personnel**  
Fiscal Years Ended June 30, 2004 through June 30, 2013

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Teachers</b>										
Less than a Bachelor's degree	0	0	0	0	0	0	0	0	0	0
Bachelor	154	136	137	138	145	133	146	136	132	134
Master	24	29	30	33	31	31	30	33	34	28
Master +30	14	12	9	8	9	11	13	10	12	8
Specialist in Education	1	1	1	0	0	0	0	0	0	0
Ph.D or Ed.D	0	0	0	1	1	1	1	1	0	0
<b>Total</b>	<u>193</u>	<u>178</u>	<u>177</u>	<u>180</u>	<u>186</u>	<u>176</u>	<u>190</u>	<u>180</u>	<u>178</u>	<u>170</u>
<b>Principals &amp; Assistants</b>										
Bachelor	0	0	0	0	0	0	0	0	0	0
Master	8	7	8	7	8	8	9	7	7	8
Master +30	5	4	3	4	3	3	4	4	4	3
Specialist in Education	0	0	0	0	0	0	0	0	0	0
Ph.D or Ed.D	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<u>13</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>13</u>	<u>11</u>	<u>11</u>	<u>11</u>

Source: Agreed upon procedures report on performance and statistical data accompanying the annual financial statements.

Table 17

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**School Building Information**  
June 30, 2013

<u>Instructional Sites</u>	<u>Date Constructed</u>	<u>Enrollment</u>	<u>Grades Taught</u>
<b>High Schools:</b>			
Jena High	1948	480	9-12
LaSalle High	1949	175	9-12
<b>Middle Schools:</b>			
Goodpine	1962	324	3-5
Jena Junior High	1959	308	6-8
LaSalle Junior High	1967	192	6-8
<b>Elementary Schools:</b>			
Fellowship	1970	180	Pre K-8
Jena Elementary	1946	393	Pre K-2
Nebo	1962	165	Pre K-8
Olla-Standard	1958	395	Pre K-5
Total Enrollment		2,612	

Source: LaSalle Parish School Board.

Table 18

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Operating Statistics**  
For the Fiscal Years Ended June 30, 2004 through June 30, 2013

<u>Fiscal Year Ended June 30</u>	<u>Expenses</u>	<u>Enrollment</u>	<u>Cost Per Pupil</u>	<u>Percentage Change</u>	<u>Teaching Staff</u>	<u>Pupil/ Teacher Ratio</u>
2004	\$ 20,430,613	2,684	\$ 7,612	9.20%	193	13.91
2005	20,660,732	2,508	8,238	8.22%	178	14.09
2006	21,086,434	2,824	7,467	-9.36%	177	15.95
2007	23,260,172	2,559	9,090	21.73%	180	14.22
2008	26,878,225	2,666	10,082	10.92%	186	14.33
2009	29,693,910	2,612	11,368	12.76%	176	14.84
2010	30,173,243	2,624	11,499	1.15%	190	13.81
2011	29,759,799	2,653	11,217	-2.45%	180	14.74
2012	31,235,264	2,654	11,769	4.92%	178	14.91
2013	30,503,193	2,612	11,678	-0.77%	170	15.36

Source:

- (1) Teaching staff information is extracted from the agreed upon procedures report on performance and statistical data.
- (2) Expenses are on full accrual and is extracted from Table 2, Changes in Net Position.
- (3) Enrollment is extracted from Table 14, Demographic and Economic Statistics.
- (4) Teaching staff is extracted from Table 17, School Personnel.

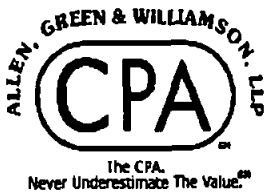
**LaSalle Parish School Board  
Jena, Louisiana**

**Single Audit Report  
And Other Information  
For the Year Ended June 30, 2013**



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## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

### **Independent Auditor's Report**

Board Members  
LaSalle Parish School Board  
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaSalle School Board as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements, and have issued our report thereon dated December 30, 2013.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

### **The School Board's Response to Findings**

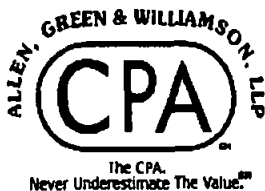
The School Board's response to the finding identified in our audit is described in the accompanying Corrective Action Plan for Current Year Findings and Questioned Costs. The School Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the School Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 30, 2013



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## **Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

### **Independent Auditor's Report**

Board Members  
LaSalle Parish School Board  
Jena, Louisiana

#### **Report on Compliance for Each Major Federal Program**

We have audited LaSalle Parish School Board's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School Board's major federal programs for the year ended June 30, 2013. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Board's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the School Board complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control Over Compliance**

Management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements. We have issued our report thereon dated December 30, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Allen, Green, & Williamson, LLP*  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 30, 2013

**LaSalle Parish School Board**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Grantor No.	Pass-Through Grantor No.	Expenditures
United States Department of Agriculture			
Passed Through Louisiana Department of Education:			
Child Nutrition Cluster:			
Non Cash Assistance (Commodities):			
Food Distribution (commodities- non cash)	10.555	N/A	\$ 97,174
Cash Assistance:			
School Breakfast Program	10.553	N/A	212,116
National School Lunch Program	10.555	N/A	591,890
Total Child Nutrition Cluster:			\$ 901,180
Fresh Fruits and Vegetables Program	10.582		112,557
Total United States Department of Agriculture			1,013,737
United States Department of Education			
Passed Through Louisiana Department of Education:			
Title I Grants to Local Educational Agencies	84.010A	2813T130	642,290
Special Education Cluster:			
Grants to States (Part B)	84.027A	2813B130	475,574
Preschool Grants	84.173A	2813P130	20,474
Total Special Education Cluster			496,048
Title II - Part A	84.367A	28135030	134,221
Vocation Education Basic Grant to States	84.048A	28130230	24,714
McKinney Homeless Assistance	84.196A	2813H130	59,761
Passed through Catahoula Parish School Board			
Adult Education - State Grant Program	84.002A	N/A	10,193
Total United States Department of Education			1,367,227
United States Department of Health & Human Services			
Passed Through Louisiana Department of Education:			
Temporary Assistance for Needy Families	93.558	28133630	463,541
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 2,844,505</b>

**LaSalle Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the LaSalle Parish School Board (the "School Board"). The School Board reporting entity is defined in Note 1 of the Notes to the Basic Financial Statements of the School Board's Comprehensive Annual Financial Report. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the Notes to the Basic Financial Statements of the School Board's Comprehensive Annual Financial Report.

**NOTE 3 - RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the School Board's basic financial statements as follows:

	<u>Federal Sources</u>
Nonmajor Funds:	
School Food Service	\$ 1,013,737
Title I	642,290
LA 4	414,231
Title II	134,221
Special Education	496,048
Adult and Vocational Grants	84,217
Miscellaneous Grants	59,761
Total	<u>\$ 2,844,505</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - MATCHING REVENUES** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS** The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.



**LaSalle Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013**

**PART I - Summary of the Auditor's Results**

**Financial Statement Audit**

- i. The type of audit report issued was unmodified.
- ii. There were no significant deficiencies that are required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States.
- iii. There was one instance of noncompliance as defined by *Government Auditing Standards*, to the financial statement.

**Audit of Federal Awards**

- iii. There were no significant deficiencies required to be disclosed by OMB Circular A-133.
- v. The type of report the auditor issued on compliance for major programs was unmodified.
- vi. The audit disclosed no audit findings which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal programs are:

Child Nutrition Cluster:	
School Lunch	CFDA# 10.555
School Breakfast	CFDA# 10.553
Commodities(non cash)	CFDA# 10.555
 Title I	 CFDA# 84.010A
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**LaSalle Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013**

**Part II – Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Reference and title:**                      **2013-001**              **State Bid Law**

**Entity-wide or program/department specific:** This finding is specific to the Child Nutrition Program.

**Criteria or specific condition:** Louisiana Revised Statute R.S. 38:2211 which covers the Louisiana bid law, states that when an extreme public emergency is declared by a government, a notice must be placed in the official journal within ten days notifying the public of such action.

**Condition found:** The LaSalle Parish School Board declared a public emergency on November 29, 2012 relating to the purchase of bread products. However, the required notice of this action was not placed in the official journal.

**Possible asserted effect (cause and effect):**

**Cause:** The CNP supervisor was following the advice of the attorney for the CNP Co-op in handling the bread products emergency, and this requirement was not mentioned in her correspondence from the Co-op. The CNP Supervisor was not aware of all requirements of handling an emergency purchase.

**Effect:** The School Board was in violation of this requirement of the Louisiana Bid Law.

**Recommendation to prevent future occurrence:** Management should ensure that all personnel who are involved in preparing bids for the School Board are aware of all requirements of the Louisiana Bid Law.

**View of Responsible Official:** The Child Nutrition Supervisor was made aware that Holsum Bread, the provider of bread products for LaSalle Parish schools, was going out of business. The attorney for the Co-op for food products which LaSalle Parish is a member gave instructions to the LaSalle Parish Supervisor for calling the public emergency. The supervisor notified the Superintendent who called the special board meeting in accordance with the instructions provided by the attorney. Even after a second check with the Co-op, the supervisor was not informed about the necessity of the advertisement.

## **OTHER INFORMATION**

**LaSalle Parish School Board**  
**Summary Schedule of Prior Year Audit Findings and Questioned Costs**  
**June 30, 2013**

**Reference and title:**                      **12-F1**                      **Reporting of Income and Expenses-Child Nutrition Program**

**Origination Date:** This finding originated in fiscal year ended June 30, 2012.

**Federal program and specific federal award identification:** This finding relates to the Child Nutrition Cluster: CFDA# 10.553 School Breakfast Program and CFDA# 10.555 National School Lunch Program from Federal Agency: United States Department of Agriculture passed through the Louisiana State Department of Education for award year 2012.

**Condition:** The Child Nutrition Program requires that an annual Income and Expenses Report be submitted to the LDOE. This report should accurately reflect the income and expenses of the food services department and tie to the income and expenses reported in the general ledger for the CNP fund.

The income and expenses report contained several errors in the amounts reported as expenses and the income split on the report did not match the way the income was recorded in the general ledger.

**Corrective action taken:** In response to above notice/finding the following procedures were completed to assure accuracy in reporting:

- Supervisor verified Income/Expense reports were completed and accurate as generated by Child Nutrition Program (CNP) and those from general ledger.
- CNP Field Manager compared Income/Expense reports as noted above.
- Supervisor inputted data from Income/Expense Report along with that from general ledger into LDOE online agreement form. Before submission, Supervisor and Field Manager verified accuracy of completed report.

This finding is considered cleared.

**Reference and title:**                      **12-F2**                      **Reporting of Comparability – Title I**

**Origination Date:** This finding originated in fiscal year ended June 30, 2011.

**Federal program and specific federal award identification:** This finding relates to Title I Cluster: Title I CFDA # 84.010A and Title I ARRA CFDA# 84.389A from Federal Agency: United States Department of Education passed through the Louisiana State Department of Education for award year 2012 and award year 2009.

**Condition:** Federal guidelines require that agencies receiving Title I funds file a report indicating that it provided comparable services with State and local funds to Title I and Non-Title I schools. When based on pupil/staff ratio and salary/pupil ratio, the FTE's and salaries of certain staff are excluded from the FTE counts and salary amounts. The Louisiana Department of Education provides the form for the School Board to complete and submit their data on. The data must be entered correctly in the LDOE report to ensure that the comparability calculations are correct.

The Title I personnel had changed some formulas in the LDOE data collection sheet resulting in errors in the comparability reporting. Also, there was not a proper review of the report to ensure that the calculations were correct before it was submitted to the state. Although the School Board had met the comparability requirement, the report submitted to the state was not correct.

**LaSalle Parish School Board**  
**Summary Schedule of Prior Year Audit Findings and Questioned Costs**  
**June 30, 2013**

**Corrective action taken:** In response to above notice/finding the following procedures were completed to assure accuracy in reporting:

- Supervisor prepared the comparability report according to Federal Guidelines and entered into the electronic report.
- The Elementary and Secondary Supervisor reviewed the report for accuracy and responded to any needed changes.
- A copy of the report was submitted to the business department and to the Louisiana Department of Education.

This finding is considered cleared.

**LaSalle Parish School Board**  
**Corrective Action Plan for Current Year Findings and Questioned Costs**  
**June 30, 2013**

**Reference and title:**                **2013-001**                **State Bid Law**

**Entity-wide or program/department specific:** This finding is specific to the Child Nutrition Program.

**Condition:** Louisiana Revised Statute R.S. 38:2211 which covers the Louisiana bid law, states that when an extreme public emergency is declared by a government, a notice must be placed in the official journal within ten days notifying the public of such action.

The LaSalle Parish School Board declared a public emergency on November 29, 2012 relating to the purchase of bread products. However, the required notice of this action was not placed in the official journal.

**Corrective action plan:** Immediately upon the realization of any emergency bid needs, the supervisor will notify the Superintendent and the Business Manager. The Superintendent, Supervisor, and Business Manager will then consult with legal counsel and review the Legislative Auditor's website for full compliance.

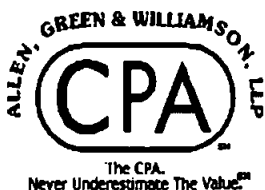
**Person responsible for corrective action plan:**

Debbie Finlay, Business Manager  
LaSalle Parish School Board  
P. O. Drawer 90  
Jena, LA 71342-0090

Telephone: 318-992-7400  
Fax: 318-992-7439

**Anticipate completion date:** Immediately.

**AGREED-UPON PROCEDURES**



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members  
LaSalle Parish School Board  
Jena, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the LaSalle Parish School Board, Jena, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

### General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,
  - Nonpublic Textbook Revenue, and
  - Nonpublic Transportation Revenue.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.



*Education Levels of Public School Staff (Schedule 2)*

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

**Comment:** No exceptions as a result of applying the agreed upon procedure.

*Number and Type of Public Schools (Schedule 3)*

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555)

**Comment:** No exceptions as a result of applying the agreed upon procedure.

*Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)*

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Comment:** No exceptions as a result of applying the agreed upon procedure.

*Public Staff Data (Schedule 5)*

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Comment:** No exceptions as a result of applying the agreed upon procedure.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No exceptions as a result of applying the agreed upon procedure.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** No exceptions as a result of applying the agreed upon procedure.

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.

The Graduation Exit Exam for the 21st Century (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.

The Iowa Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions noted as a result of applying the agreed upon procedure.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the LaSalle Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 30, 2013

## Schedule 1

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2013**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$7,500,648	
Other Instructional Staff Activities	\$939,736	
Instructional Staff Employee Benefits	\$4,286,393	
Purchased Professional and Technical Services	\$84,752	
Instructional Materials and Supplies	\$225,853	
Instructional Equipment	\$0	
Total Teacher and Student Interaction Activities		\$13,037,382
Other Instructional Activities		\$81,442
Pupil Support Services	\$873,890	
Less: Equipment for Pupil Support Services	\$0	
Net Pupil Support Services		\$873,890
Instructional Staff Services	\$1,230,528	
Less: Equipment for Instructional Staff Services	\$0	
Net Instructional Staff Services		\$1,230,528
School Administration	\$1,686,748	
Less: Equipment for School Administration	\$0	
Net School Administration		\$1,686,748
Total General Fund Instructional Expenditures (Total of Column B)		\$16,909,990
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		\$7,199
<b><u>Certain Local Revenue Sources</u></b>		
Local Taxation Revenue:		
Ad Valorem Taxes		
Constitutional Ad Valorem Taxes		\$429,187
Renewable Ad Valorem Tax		\$3,771,953
Debt Service Ad Valorem Tax		\$0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		\$119,196
Result of Court Ordered Settlement (Ad Valorem)		\$0
Penalties/Interest on Ad Valorem Taxes		\$0
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)		\$0
Sales Taxes		
Sales and Use Taxes - Gross		\$6,440,340
Sales/Use Taxes - Court Settlement		\$0
Penalties/Interest on Sales/Use Taxes		\$0
Sales/Use Taxes Collected Due to TIF		\$0
Total Local Taxation Revenue		\$10,760,676
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$5,499
Earnings from Other Real Property		\$0
Total Local Earnings on Investment in Real Property		\$5,499
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$18,721
Revenue Sharing - Other Taxes		\$62,509
Revenue Sharing - Excess Portion		\$0
Other Revenue in Lieu of Taxes		\$0
Total State Revenue in Lieu of Taxes		\$81,230
Nonpublic Textbook Revenue		\$0
Nonpublic Transportation Revenue		\$0

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2012**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0	0	0	0	0	0	0
Bachelor's Degree	134	72.21	4	2.15	0	0	0	0
Master's Degree	28	14.93	1	0.54	8	4.3	0	0
Master's Degree + 30	8	4.26	0	0	3	1.61	0	0
Specialist in Education	0	0	0	0	0	0	0	0
Ph. D. or Ed. D.	0	0	0	0	0	0	0	0
<b>Total</b>	<b>170</b>	<b>91.4</b>	<b>5</b>	<b>2.69</b>	<b>11</b>	<b>5.91</b>	<b>0</b>	<b>0</b>

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2013**

<b>Type</b>	<b>Number</b>
Elementary	5
Middle/Jr. High	2
Secondary	2
Combination	0
<b>Total</b>	<b>9</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2012**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	0	1	0	0	1	2
Principals	0	0	1	1	2	2	3	9
Classroom Teachers	21	17	51	20	25	20	21	175
<b>Total</b>	<b>21</b>	<b>17</b>	<b>52</b>	<b>22</b>	<b>27</b>	<b>22</b>	<b>25</b>	<b>186</b>

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2013**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	<b>\$ 45,183</b>	<b>\$ 45,493</b>
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	<b>\$ 44,425</b>	<b>\$ 44,678</b>
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	<b>172.1215</b>	<b>154.9636</b>

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**LASALLE PARISH SCHOOL BOARD**  
**Jena, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2012**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	72.77%	318	27.92%	122	0.00%		0.00%	
Elementary Activity Classes	55.77%	29	21.15%	11	1.92%	1	11.54%	8
Middle/Jr. High	61.70%	116	32.98%	62	3.19%	6	2.66%	5
Middle/Jr. High Activity Classes	46.43%	13	32.14%	9	21.43%	6	0.00%	
High	68.85%	221	20.56%	66	4.98%	16	0.00%	
High Activity Classes	116.00%	116	1.00%	1	0.00%		0.00%	
Combination	0.00%		0.00%		0.00%		0.00%	
Combination Activity Classes	0.00%	0	0.00%		0.00%		0.00%	

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.



**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	16	8%	11	5%	10	5%	22	11%	13	6%	9	4%
Mastery	47	23%	64	32%	47	22%	42	21%	52	26%	39	18%
Basic	110	54%	101	50%	113	53%	87	43%	95	47%	114	53%
Approaching Basic	18	9%	15	7%	36	17%	31	15%	28	14%	31	14%
Unsatisfactory	12	6%	11	5%	8	4%	21	10%	14	7%	21	10%
<b>Total</b>	<b>203</b>		<b>202</b>		<b>214</b>		<b>203</b>		<b>202</b>		<b>214</b>	

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	7	3%	14	7%	5	2%	8	4%	3	1%	11	5%
Mastery	32	16%	51	25%	31	14%	34	17%	53	26%	35	16%
Basic	112	55%	97	48%	123	57%	122	60%	99	49%	118	55%
Approaching Basic	41	20%	33	16%	47	22%	32	16%	32	16%	35	16%
Unsatisfactory	12	6%	6	3%	8	4%	8	4%	14	7%	15	7%
<b>Total</b>	<b>204</b>		<b>201</b>		<b>214</b>		<b>204</b>		<b>201</b>		<b>214</b>	

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	6	4%	10	5%	8	5%	4	2%	12	6%	3	2%
Mastery	38	23%	55	27%	40	23%	12	7%	21	10%	6	3%
Basic	82	50%	105	51%	86	49%	99	60%	132	64%	109	62%
Approaching Basic	33	20%	32	15%	41	23%	30	18%	28	14%	43	24%
Unsatisfactory	5	3%	5	2%	2	1%	19	12%	14	7%	16	9%
<b>Total</b>	<b>164</b>		<b>207</b>		<b>177</b>		<b>164</b>		<b>207</b>		<b>177</b>	

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	9	6%	14	7%	4	2%	6	4%	15	7%	5	3%
Mastery	46	28%	73	35%	42	24%	26	16%	57	28%	23	13%
Basic	81	50%	91	44%	89	51%	99	61%	103	50%	102	58%
Approaching Basic	19	12%	22	11%	34	19%	18	11%	22	11%	36	20%
Unsatisfactory	8	5%	6	3%	7	4%	14	9%	9	4%	10	6%
<b>Total</b>	<b>163</b>		<b>206</b>		<b>176</b>		<b>163</b>		<b>206</b>		<b>176</b>	

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced					2	1%					4	3%
Mastery					9	7%					22	16%
Basic					74	55%					69	51%
Approaching Basic					37	27%					24	18%
Unsatisfactory					13	10%					16	12%
Total					135						135	

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced			8	6%	2	2%			2	2%	2	2%
Mastery			24	18%	28	22%			9	7%	13	10%
Basic			53	41%	58	45%			82	63%	70	55%
Approaching Basic			32	24%	23	18%			25	19%	25	20%
Unsatisfactory			14	11%	17	13%			13	10%	18	14%
Total			131		128				131		128	

**SCHEDULE 9**

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**ILEAP Tests**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	7	4%	10	5%	7	4%	9	5%
Mastery	45	23%	33	17%	48	24%	45	23%
Basic	102	52%	98	50%	100	51%	96	49%
Approaching Basic	31	16%	36	18%	27	14%	28	14%
Unsatisfactory	11	6%	18	9%	14	7%	18	9%
<b>Total</b>	<b>196</b>		<b>195</b>		<b>196</b>		<b>196</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	10	5%	17	9%	13	7%	8	4%
Mastery	40	20%	27	14%	45	23%	36	18%
Basic	101	51%	104	52%	97	49%	109	55%
Approaching Basic	40	20%	38	19%	37	19%	30	15%
Unsatisfactory	9	5%	14	7%	8	4%	17	9%
<b>Total</b>	<b>200</b>		<b>200</b>		<b>200</b>		<b>200</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	5	3%	10	6%	10	6%	11	6%
Mastery	29	17%	14	8%	25	14%	38	22%
Basic	96	55%	92	53%	95	55%	77	45%
Approaching Basic	37	21%	35	20%	36	21%	29	17%
Unsatisfactory	6	3%	22	13%	7	4%	18	10%
<b>Total</b>	<b>173</b>		<b>173</b>		<b>173</b>		<b>173</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	16	8%	4	2%	9	4%	4	2%
Mastery	49	23%	17	8%	48	23%	30	14%
Basic	109	52%	124	59%	110	52%	117	56%
Approaching Basic	31	15%	39	19%	34	16%	38	18%
Unsatisfactory	5	2%	26	12%	9	4%	21	10%
<b>Total</b>	<b>210</b>		<b>210</b>		<b>210</b>		<b>210</b>	

**SCHEDULE 9**

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**ILEAP Tests**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	9	4%	15	7%	8	4%	6	3%
Mastery	56	27%	40	20%	51	25%	52	26%
Basic	86	42%	98	48%	92	46%	87	43%
Approaching Basic	37	18%	31	15%	42	21%	37	18%
Unsatisfactory	16	8%	20	10%	8	4%	19	9%
<b>Total</b>	<b>204</b>		<b>204</b>		<b>201</b>		<b>201</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	1	1%	10	5%	7	3%	7	3%
Mastery	37	18%	21	10%	36	18%	30	15%
Basic	113	55%	103	50%	110	54%	126	62%
Approaching Basic	36	18%	44	22%	47	23%	25	12%
Unsatisfactory	17	8%	26	13%	4	2%	16	8%
<b>Total</b>	<b>204</b>		<b>204</b>		<b>204</b>		<b>204</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	11	5%	21	10%	10	5%	22	11%
Mastery	43	21%	28	14%	50	24%	30	15%
Basic	106	52%	123	60%	94	46%	98	48%
Approaching Basic	35	17%	19	9%	36	18%	34	17%
Unsatisfactory	10	5%	14	7%	15	7%	21	10%
<b>Total</b>	<b>205</b>		<b>205</b>		<b>205</b>		<b>205</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	14	8%	10	6%	11	7%	4	2%
Mastery	27	16%	21	13%	39	23%	27	16%
Basic	95	57%	98	58%	77	46%	85	51%
Approaching Basic	26	15%	27	16%	32	19%	35	21%
Unsatisfactory	6	4%	12	7%	8	5%	16	10%
<b>Total</b>	<b>168</b>	<b>100%</b>	<b>168</b>		<b>167</b>		<b>167</b>	<b>100%</b>

**SCHEDULE 9**

**LASALLE PARISH SCHOOL BOARD**  
Jena, Louisiana

**ILEAP Tests**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	9	5%	21	11%	14	8%	12	7%
Mastery	45	25%	46	25%	36	20%	40	22%
Basic	91	50%	73	40%	90	49%	89	49%
Approaching Basic	23	13%	31	17%	34	19%	26	14%
Unsatisfactory	15	8%	12	7%	9	5%	16	9%
<b>Total</b>	<b>183</b>		<b>183</b>		<b>183</b>		<b>183</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	8	4%	3	2%	5	3%	10	5%
Mastery	49	2%	41	22%	52	28%	38	20%
Basic	99	53%	94	51%	90	48%	102	55%
Approaching Basic	23	12%	35	19%	35	19%	24	13%
Unsatisfactory	7	4%	13	7%	4	2%	12	6%
<b>Total</b>	<b>186</b>		<b>186</b>		<b>186</b>		<b>186</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	1	1%	9	5%	2	1%	15	8%
Mastery	32	16%	20	10%	39	20%	32	16%
Basic	117	59%	108	54%	90	45%	100	50%
Approaching Basic	31	16%	35	18%	53	27%	43	22%
Unsatisfactory	18	9%	27	14%	15	8%	9	5%
<b>Total</b>	<b>199</b>		<b>199</b>		<b>199</b>		<b>199</b>	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	16	8%	8	4%	8	4%	7	3%
Mastery	35	17%	24	12%	41	20%	38	19%
Basic	107	53%	118	59%	95	47%	102	51%
Approaching Basic	38	19%	35	17%	44	22%	38	19%
Unsatisfactory	5	2%	16	8%	13	6%	16	8%
<b>Total</b>	<b>201</b>		<b>201</b>		<b>201</b>		<b>201</b>	